

भारत का राजपत्र The Gazette of India

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
 Separate paging is given to this Part in order that it may be filed
 as a separate compilation.

नोटिस NOTICE

नीचे लिखे भारत के असाधारण राजपत्र 5 अक्टूबर 1967 तक प्रकाशित किये गये :—

The undermentioned Gazettes of India Extraordinary were published up to the : 5 October, 1967.

Issue No.	No. and Date	Issued by	Subject
468	S. O. 3493, Dated 30th September, 1967.	Ministry of Finance.	Authorising Shri R. B. Majumdar to exercise the powers of a Tax Recovery Officer in respect of certain areas in the State of West Bengal mentioned therein.
	S. O. 3494, dated 30th September, 1967.	Do.	Authorising Shri S. C. Banerjee to exercise the powers of a Tax Recovery Officer in respect of certain areas in the State of West Bengal mentioned therein.
	S. O. 3495, dated 30th September, 1967.	Do.	Authorising Shri G. C. Som to exercise the powers of a Tax Recovery Officer in respect of certain areas in the State of West Bengal mentioned therein.
	S. O. 3496, dated 30th September, 1967.	Do.	Appointing the Commissioner of Income-Tax, Andhra Pradesh, Hyderabad, to be a Tax Recovery Commissioner.
	S. O. 3497, dated 30th September, 1967.	Do.	Authorising Shri P. Sreerama Murthy, to exercise the powers of a Tax Recovery Officer in respect of districts in the State of Andhra Pradesh mentioned therein.

Issue No.	No. and Date	Issued by	Subject
	S. O. 3498, dated 30th September, 1967.	Ministry of Finance	Authorising Shri G. Subrahmanyam to exercise the powers of a Tax Recovery Officer in respect of districts in the State of Andhra Pradesh mentioned therein.
	S. O. 3499, dated 30th September, 1967.	Do.	Amendment in the notification No. 85 (F. No. 16/14/66-ITB), dated 25th August, 1967.
	S. O. 3500, dated 30th September, 1967.	Do.	Amendment in the notification No. 64 (F. No. 16/14/66-ITB), dated 25th July, 1967.
	S. O. 3501, dated 30th September, 1967.	Central Board of Direct Taxes.	Directing the Commissioner of Income-tax, Andhra Pradesh, Hyderabad, who is appointed as Tax Recovery Commissioner shall perform the functions of the Tax Recovery Commissioner in respect of districts in the State of Andhra Pradesh mentioned therein.
	S. O. 3502, dated 30th September, 1967.	Do.	Amendment in the notification No. 63 (F. No. 16/14/66-ITB), dated 25th July, 1967.
469	S. O. 3503, dated 30th September, 1967.	Ministry of Home Affairs.	Specifying that with effect on and from the 1st October, 1967, no power conferred or no duty imposed on the State Government by any provision of the Defence of India Rules, 1962 shall be exercised or discharged by any State Government other than the State Governments mentioned therein except with the previous approval of the Central Government.
	S. O. 3504, dated 30th September, 1967.	Do.	Direction that with effect on and from the 1st October, 1967, no action in relation to any alleged contravention of any of the provisions of the Defence of India Rules, 1962 or of any order made under any such provision, shall be taken in any State or Union Territory not being the State of Assam (including N.E.F.A.), Jammu and Kashmir or Nagaland or the Union Territory of Manipur or Tripura by the State Government concerned or any officer or authority subordinate to the State Government except with the previous sanction of the Central Government.
	S. O. 3505, dated 30th September, 1967.	Do.	Direction that no action taken or thing done under any of the provisions of the Defence of India Rules, 1962 before the 1st October, 1967, by any State Government, other than the State Governments of Assam, Jammu and Kashmir, Nagaland, Manipur and Tripura, shall be continued except in accordance with such instructions as the Central Government may give to the State Government concerned in this behalf.

Issue No.	No. and Date	Issued by	Subject
470	S. O. 3506, dated 1st October, 1967.	Ministry of Irrigation and Power.	Constituting the Bhakra Management Board according to the Punjab Reorganisation Act, 1966.
	S. O. 3507, dated 1st October, 1967.	Do.	Constituting the Beas Construction Board in consultation with the Governments of the successor States and the State of Rajasthan.
471	S. O. 3592, Dated 3rd October, 1967.	Ministry of Commerce.	Further amendment to the Exports (Control) Order, 1962.
472	S. O. 3593, dated 3rd October, 1967.	Do.	Orders made by the State Governments.
473	S. O. 3594, dated 3rd October, 1967.	Do.	Quality Control and pre-shipment inspection of human hair.
474	S. O. 3595, dated 3rd October, 1967.	Ministry of Labour, Employment and Rehabilitation.	Prohibition of the continuance of a Strike in existence in connection with an industrial dispute between Messrs. New Harbour Launch Service Private Limited, Bombay and their Workmen.
	S. O. 3596, dated 3rd October, 1967.	Do.	Referring the above dispute for adjudication to the Industrial Tribunal Jabalpur.
475	S. O. 3597, dated 4th October, 1967.	Ministry of Commerce.	Further amendment to the Exports (Control) Order, 1962.
476	S. O. 3598, dated 4th October, 1967.	Ministry of Information and Broadcasting.	Approval of the films as specified therein.
477	S. O. 3599, dated 5th October, 1967.	Ministry of Commerce.	Direction that the East India Jute and Hessian Exchange Limited, Calcutta, to suspend entering into forward contracts in Jute Goods, other than (i) transferable specific delivery contracts and (ii) non-transferable specific delivery contracts for a further period of seven days with effect on and from the 6th October, 1967.
478	S. O. 3600, dated 5th October, 1967.	Do.	Granting recognition to the Jalna Merchants' Association Ltd., Raiender Prasad Road, Jalna for a further period of three years from the 10th October, 1967 to the 9th October, 1970 in respect of forward contracts in Cottonseed.

ऊपर लिखे असाधारण राजपत्रों की प्रतिया प्रकाशन प्रबन्धक, सिविल लाइन्स, दिल्ली के नाम मांगना भेजने पर भेज दी जाएगी। मांगपत्र प्रबन्धक के पास इन राजपत्रों के जारी होने की तारीख से 10 दिन के भीतर पहुँच जाने चाहिए।

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

भाग II-खण्ड 3-उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

(रक्षा मंत्रालय को छोड़कर) भारत सरकार के मंत्रालयों और (संघ क्षेत्र प्रशासन को छोड़कर) केन्द्रीय प्राधिकरणों द्वारा जारी किए गए विधिक आदेश और अधिसूचनाएँ ।

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administration of Union Territories)

ELECTION COMMISSION, INDIA

New Delhi, the 5th October 1967

S.O. 3696.—In pursuance of section 106 of the Representation of the People Act, 1951, the Election Commission hereby publishes the Order, pronounced on the 31st July, 1967 by the High Court for the States of Punjab and Haryana at Chandigarh in Election Petition No. 2 of 1967.

IN THE HIGH COURT FOR THE STATES OF PUNJAB AND HARYANA
AT CHANDIGARH

Election Petition Side

ELECTION PETITION No. 2 OF 1967

S. Kapur Singh, Agwar Khwaja Bajju, Jagraon, District Ludhiana—*Petitioner.*
Versus.

1. S. Devinder Singh Garcha, Advocate, President Zila Prashad, Ludhiana,
2. S. Mohinder Singh M/s. Guru Nanak Oil Mills, Khanna, District Ludhiana—*Respondents.*

Petition under section 80, Representation of People Act, 1951 praying that the election of the respondent to the Lok Sabha, during the General Elections of 1967, be declared as void, under section 100 of the Representation of the Peoples Act, 1951 on the grounds given in the Election Petition.

Dated the 31st July, 1967

PRESENT:

The Hon'ble Mr. Justice A. N. Grover

For the *Petitioner*.—Mr. B. S. Chawla, Advocate.

For the *Respondents*.—Mr. S. S. Kang, Advocate with Mr. Bhupinder Singh Bindra, Advocate.

ORDER

The *Petitioner* contested the election held in February 1967 to the Lok Sabha from the Ludhiana Parliamentary Constituency. He belonged to the Akali Dal—Master Tara Singh Group (Master Group). Respondent No. 1, the returned candidate, belonged to the Congress party. He polled 1,32,660 votes whereas the *petitioner* polled only about 28,000 votes and even lost his security deposit. Respondent No. 2 was also a candidate of the Akali Dal but he belonged to Sant Fateh Singh Group (Sant Group). He polled about 1,19,000 votes. The other contestants and the number of votes polled by them as also the parties to which they belonged are set out below:—

- * (1) Shri Suresh Kumar (Jan Sangh) about 63,000.
- (2) Shri Balwant Singh (Republican) about 8,000.
- (3) Shri Babu Ram Shan (Hindu Maha Sabha) about 8,000.
- (4) Shri Hans Raj (Scheduled Caste Federation) about 6,000.

It may be mentioned that the Ludhiana Parliamentary Constituency comprises eight assembly Constituencies, viz., Ludhiana North, Ludhiana South, Kum Kalan, Killa Raipur, Jagraon, Rai Kot, Payal and Dakha.

The allegations in the petition briefly were that the scrutiny of the nomination papers of all the candidates was held in the Court room of the District Magistrate by the District Returning Officer, Shri B. S. Randhawa, on 23rd January, 1967 at 11 a.m. The petitioner raised an objection against acceptance of the nomination papers of respondent No. 2 on the ground that he had made an oath in the name of God as also subscribed to a solemn affirmation which was done simultaneously and this was in contravention of the requirements of Article 84 of the Constitution. The Returning Officer heard arguments of both sides and pointed out that the said defect was to be found in other nomination papers also and, therefore, he would defer giving a decision till he had concluded scrutiny of the other nomination papers which did not suffer from that defect. After accepting such nomination papers not having the aforesaid infirmity including that of the petitioner the Returning Officer ordered an adjournment of the proceedings till 2 p.m. on the same day. At 2.10 p.m., he heard further arguments but he pulled out a paper which had already been typed from his file and read it out accepting the nomination papers of respondent No. 2. He also proceeded to accept the nomination papers of others which had not been accepted earlier. The correctness and legality of the order of the Returning Officer accepting the nomination papers of respondent No. 2 (copy of which was attached as Annexure "A") were assailed on the ground that the requirements of Article 84 were mandatory and the taking of an oath and subscribing to a solemn affirmation constituted a contravention thereof and that reliance on paragraph 7(7) of Chapter II of Hand-Book for Returning Officers (General Elections 1967) by the Returning Officer was wholly unjustified and was not permissible. It was next alleged that respondent No. 2 was a candidate up by the Group with the election symbol of the "scales" in contradiction to the old election symbol of the Shiromani Akali Dal, the "Hand", which symbol had been allotted to the Group from which the petitioner stood, para. 11 of the petition). According to the Petitioner, he and respondent No. 2 were panthi candidates and then combined votes come to 1,47,024 and although they fought under different symbols, it followed that if the nomination papers of respondent No. 2 had not been wrongly and illegally accepted, the petitioner as the only candidate of the Shiromani Akali Dal would have secured all the votes actually cast for the Dal and he would have won the election. It showed that the result of the election in so far as it concerned the returned candidate had been materially affected by the improper acceptance of the nomination papers of respondent No. 2. The specific grounds for getting the election of respondent No. 1 declared void were contravention of Article 84 of the Constitution and infringement of the provisions of section 36(5) of the Representation of the People Act, 1951 in the matter of acceptance of the nomination papers of respondent No. 2 as also reliance by the Returning Officer on paragraph 7(7) of Chapter II of the Hand-Book for Returning Officers which was described as altogether irrelevant and inapplicable.

Respondent No. 1 filed a written statement in which certain preliminary objections were raised but which need not be mentioned. It was admitted that the petitioner had raised an objection to the acceptance of the nomination papers of respondent No. 2 but it was averred that the decision given by the Returning Officer was perfectly valid and legal. According to the answering statement, Shiromani Akali Dal, which is a recognised political party, had two groups, one headed by Master Tara Singh and the other by Sant Fateh Singh but a strong political animosity subsisted between the two groups. The Master Group was given the symbol of "human hand" whereas the Sant Group was allotted the symbol of "scales". In all predominantly Sikh Constituencies each of these Groups had set up candidates for election. In some of the Constituencies it so happened that the Master Group had set up a candidate but the Sant Group had not, and in that case the Sant Group entered into an alliance with some other party to defeat the nominee of the Master Group. Similarly, where the Sant Group had set up a candidate and the Master Group had not, the latter entered into an alliance with some other party to defeat the candidate of the Sant Group. The Master Group had put up their candidates in all the eight Assembly Constituencies within the Ludhiana Parliamentary Constituency while the Sant Group had sponsored their candidates in six constituencies excluding Ludhiana North and Ludhiana South. In Ludhiana South the Sant Group was supporting Shri Bhajan Singh, a candidate of the Communist Party, and in Ludhiana North the Sant Group was supporting a candidate other than the candidate of the Master Group. Before the elections, six political parties, i.e., the Sant Group, Communist Party of India (Marxist), Communist Party of India, P.S.P., S.S.P. and the Republican Party of India had formed an electoral alliance and jointly supported the candidate or candidates sponsored by these parties. Shri Arjan Singh had been put up as a candidate by the Republican Party for the Ludhiana Parliamentary Constituency as also Shri Narjan Singh and Balwant Singh. The first two withdrew after the nomination papers of respondent No. 2 had been accepted. Shri Balwant Singh did not withdraw. It was denied that the petitioner was entitled to combine the votes secured by himself and by

respondent No. 2. It was further claimed that respondent No. 2 had secured the number of votes which he did, not only because he was the nominee of the Sant Group but also for many other reasons, viz., personal popularity, his influence with the voters, and the help which the workers of the Sant Group gave to him, etc. The petitioner who was a sitting member of the Lok Sabha from the Constituency in question got very small number of votes which showed that he was not popular in the Constituency. If respondent No. 2 had not contested, the probability was that the votes which some members of the electorate might have cast for the Sant Group would not have been polled for the petitioner who was the nominee of the Master Group because of the political animosity which existed in an extreme measure between these two Groups. It was, therefore, not possible to surmise how many votes would have been polled by the petitioner if respondent No. 2 had not been allowed to contest the election.

The following issues were framed on 8th May 1967:—

1. Whether the nomination papers of respondent No. 2 had been improperly accepted by the Returning Officer?
2. Whether the adjournment of the proceedings by the Returning Officer as alleged in paragraphs 6 to 8 rendered the proceedings illegal and void? If so, what is the effect?
3. If issue No. 1 is decided in favour of the petitioner, whether the result of the election has been materially affected so far as the returned candidate is concerned?
4. Relief.

The counsel for the petitioner did not produce any evidence with the exception of getting the records kept in the office of the Returning Officer, Ludhiana, for the Ludhiana Parliamentary Constituency in respect of the nomination papers filed by respondent No. 2 produced which was done by Shri Narinder Singh, Election-Naib-Tehsildar, Ludhiana, on 12th July 1967 when he happened to be present in Court. Respondent No. 1 made his own statement and did not produce any other evidence.

On the first issue, reference has been made by Mr. Chawla to clause (a) of Article 84 of the Constitution. It provides that a person shall not be qualified to be chosen to fill a seat in Parliament unless he is a citizen of India, and makes and subscribes before some person authorised in that behalf by the Election Commission an oath or affirmation according to the form set out for the purpose in the Third Schedule which is as follows:—

"I, A.B., having been nominated as a candidate to fill a seat in the Council of States (or the House of the People) do Swear in the name of God/Solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established and that I will uphold the sovereignty and integrity of India."

Clause (a) was substituted for the previous one by the Constitution (Sixteenth Amendment) Act, 1963. In the statement of objects and reasons by which Bill No. 1 of 1963 was introduced in Lok Sabha on 21st January, 1963 it was stated, *inter alia*, that the Committee on National integration and Regionalism appointed by the National Integration Council was of the view that every candidate for the membership of a State Legislature or Parliament, and every aspirant to, and incumbent of, public office should pledge himself to uphold the Constitution and to preserve the integrity and sovereignty of the Union. In the original file containing the nomination papers in the typed form of oath or affirmation to be made by a candidate to the House of People/Legislature of a State, respondent No. 2 had not crossed out anything and had just filled in his name and signed it. This is how the text reads in the original nomination papers:—

"I, Mohinder Singh, having been nominated as a candidate to fill a seat in the Lok Sabha/Punjab Vidhan Sabha do Swear in the name of God/solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established and that I will uphold the sovereignty and integrity of India."

The Assistant Returning Officer, Ludhiana, made an endorsement:

"Oath taken and signed in my presence today."

It is apparent that respondent No. 2 did not even delete the words "Punjab Vidhan Sabha" from the typed form which it was necessary for him to do since he had been nominated as a candidate for the Lok Sabha. Similarly, he did not cross out one or the other of the alternatives, namely, "swear in the name of God" or "solemnly affirm" which it has been suggested on behalf of respondent No. 1

was clearly the result of inadvertence. The fact, however, remains and this in face of the finding in the order of the Returning Officer dated 21st January 1967 has not and cannot be controverted by respondent No. 1 that respondent No. 2 had made an oath as also a solemn affirmation simultaneously. According to the Returning Officer, an oath or affirmation was to be made by the candidate himself if literate or was to be accepted by him after it had been read out to him if illiterate by the Returning Officer or the Assistant Returning Officer and whatever was superfluous had to be deleted by the Returning Officer or the Assistant Returning Officer *vide* paragraph 7 of Hand-Book for Returning Officers (General Elections 1967). In his opinion, since the oath/solemn affirmation had been taken/subscribed by the candidate so the omission was not of a substantial character as a result of which the nomination papers could be rejected.

Now, Mr. Chawla's main argument is that there is a well recognised distinction between an oath in the name of God and a solemn affirmation in Wharton's Law Lexicon which refers to English Law, it is stated that an affirmation is a solemn declaration without oath. At first people called quakers and Moravians were allowed to make it as an indulgence as also the separatists but it was afterwards extended to all persons objecting to taking an oath. By certain statutes and particularly the Evidence Amendment Act, 1869 solemn affirmation could be taken by persons having no religious belief, the former statutes having applied only to persons prevented by a religious belief from swearing. The Act of 1869, however, did not apply to promissory oaths, e.g., to the oath directed by the Parliamentary Oaths Act, 1866, as amended by the Promissory Oaths Act, 1868 to be taken by members of Parliament. Finally, the Oaths Act, 1888 had allowed every person objecting to be sworn to affirm, instead of taking an oath, in all places and for all purposes where an oath was required by law. As regards oath, Wharton says that it is an appeal to God to witness the truth of a statement. All who believe in a God, the avenger of falsehood, have always been admitted to give evidence, but the old rule was, that all witnesses must take an oath of some kind. Very gradually, however, the Legislature relaxed this rule, and the privilege of affirming instead of taking an oath had been universally granted by the Oaths Act, 1888. In Stroud's Judicial Dictionary (Vol. III) the following statement appears:—

"An oath is a religious asseveration, by which a person renounces the mercy and imprecates the vengeance of Heaven if he do not speak the truth (R.V. White, Leach, 430, 431). Sacrament."

In Corpus Juris Secundum (Vol. 67), it is stated under the heading "Oaths and Affirmations" in article 4 that at common law a person cannot take a valid oath unless he entertains a belief in the existence of a God who will punish him if he swears falsely. In article 6(b) it is stated that where a statute prescribes a particular form of oath or affirmation, that form should be followed and that substantial compliance therewith may be sufficient. In Wigmore's Treatise on Evidence, Vol. 3, Sections 1816-1818, the following passage is quite illuminating:—

"The theory of the oath, in modern common law, may be termed a subjective one, in contrast to the earlier one, which, may be termed objective. The oath is not a summoning, of Divine vengeance upon false swearing, whereby when the spectators see the witness standing unharmed they knew that the Divine judgment has pronounced him to be a truth-teller, but a method of reminding the witness strongly of the Divine punishment somewhere in store for false swearing, and thus of putting him in a frame of mind calculated to speak only the truth as he saw it."

The course of development of the Indian Law on the subject has been succinctly explained in the following passage from the judgment of the Privy Council in *Indar Prasad v. Jagmohan Das* (A.I.R. 1927 P.C. 165 at page 172):

"That law was derived from the English law, with some modifications suggested by Indian conditions. Just as in England, so also in India, it was at one time the rule that there could be no evidence without an oath in the strict sense of the word, and only gradually were exceptions grafted by the statute upon that rule. Prior to 1840 the privilege of making an affirmation instead of taking an oath was enjoyed only by quakers, Moravians and separatists. By that time it had been found that the taking of an oath was highly objectionable to Hindus and Mohamedans, and Act 5 of 1840 was passed for the purpose of prohibiting the administration of oaths to persons belonging to those communities, a form of affirmation being substituted for an oath. With some extension in 1869 the law so remained until the Act 6 of 1872 was passed. By that Act it was provided that every witness who objected to take an oath might instead make

a simple affirmation, and in section 4 will be found the statutory provision which, prior to 1873, enabled volunteers to make oaths in special cases. Sections 8 to 13 of the present Act of 1873 correspond to and have taken the place of that section, and their Lordships can have no doubt that long before that time the Indian view, embodied afresh in the Act, had come to be that which may, briefly, be taken from the words of the Lord Chancellor in *Omychand v. Barker* (1 Atk. 21622), and quoted by the Judicial Commissioners:

The next thing is the oath. It is laid down by all writers that the outward act is not essential to the oath. It has been the wisdom of all nations to administer such oaths as are agreeable to the notion of the person taking."

The argument of Mr. Chawla is that the taking of an oath as also making affirmation with it are mutually destructive and render each other nugatory. According to him, oath can be taken and will be taken only if a person believes in God or has religious faith whereas an affirmation will be made by a person who either has no religious faith or does not believe in God or in the taking of an oath. I find it difficult to accede to the contention of Mr. Chawla which has the merit of ingenuity but has no substance. The Constitution has certainly prescribed by Article 84 that a person in order to be qualified for being chosen to fill a seat in Parliament must make an oath or affirmation in the prescribed form but that does not mean that if a person takes an oath as also makes an affirmation, the result is reduced to zero, and that he can neither be said to have taken an oath nor made an affirmation. There is no such requirement that an affirmation can be made only if it is first declared that a person is an atheist or does not have any religious faith. It is entirely left to the choice of a particular individual either to take an oath or make an affirmation irrespective of any declaration or asseveration of a religious belief. Therefore, when an oath is followed by an affirmation it cannot be said that belief in God is cancelled by disbelief or religious faith is wiped out by doing an act which normally would be done by a person who does not have such faith. It is a matter of common knowledge and occurrence that persons who have religious faith and belief in God will prefer to make a solemn affirmation instead of taking an oath. It can even happen that a person may by a genuine mistake take an oath and also make a solemn affirmation by way of abundant caution.

It seems to me, however, that in the present case respondent No. 2 simply did not realise that certain words in the prescribed form of the nomination papers required crossing out and that is why even the words "Punjab Vidhan Sabha" were not scored out. I am inclined to the same view as the Returning Officer that it was the duty of the Assistant Returning Officer to have called attention of respondent No. 2 to the question of either swearing in the name of God or making a solemn affirmation and scoring out one or the other which was apparently never done. According to paragraph 7 of the Hand-Book for Returning Officers which has been issued by the Election Commission an oath or affirmation has first to be made and then signed by the candidate before the authorised officer. It is further stated:—

"It should be borne in mind that mere signing on the paper on which the form of oath is written out is not sufficient. The candidate must make the oath before the authorised officer. Accordingly he will ask the candidate to read the oath or affirmation in English or the Regional language and then to sign and date the paper on which the oath or the affirmation is written."

Even if the Hand Book does not have any statutory validity it only lays down what ought to be done as a matter of routine by the authorised officer which is in consonance with normal practice and common sense. The Assistant Returning Officer has noted that the oath was taken and signed in his presence. He should have ensured that the words "Solemnly affirm" were crossed out and he failed in his duty in the matter. I cannot see in these circumstances how the nomination papers of respondent No. 1 were liable to be rejected on the ground of the infirmity on which the petitioner has relief. On the second issue Mr. Chawla has referred to section 36(5) of the Representation of People Act which reads thus—

"The returning Officer shall hold the scrutiny on the date appointed in this behalf under clause (b) of section 30 and shall not allow any adjournment of the proceedings except when such proceedings are interrupted or obstructed by riot or open violence or by causes beyond his control:

Provided that in case an objection is raised by the Returning Officer or is made by any other person the candidate concerned may be allowed

time to rebut it not later than the next day but one following the date fixed for scrutiny, and the returning officer shall record his decision on the date to which the proceedings have been adjourned."

The petitioner did not produce any evidence to substantiate his allegations that when on the date of the scrutiny the Returning Officer ordered an adjournment of the proceedings till 2 P.M. and when they were resumed at 2-10 P.M. he heard further arguments and pulled out a paper, which had already been typed, from his file and read it out accepting the nomination papers of respondent No. 2. The only facts which stand admitted in the evidence of respondent No. 1 recorded in Court are that the petitioner raised an objection before the Returning Officer at the time of scrutiny to the nomination papers of respondent No. 2. The Returning Officer wanted time to look into the matter and, therefore, he proceeded with the examination of the nomination papers of other candidates. He did not adjourn the proceedings to any other date but finished the scrutiny on that very day. In cross-examination it was admitted by him that S. Gurnam Singh addressed arguments on behalf of respondent No. 2 for a few minutes and the petitioner also argued for about half an hour. After hearing the arguments the Returning Officer said that he would give a decision after looking into the other nomination papers. Respondent No. 1 further stated that he went away after the Returning Officer accepted his nomination papers and before he decided the objections relating to respondent No. 2. In answer to a specific question as to the reason given by the Returning Officer for deferring the decision, respondent No. 1 stated that both sides had submitted their arguments and the Returning Officer wanted some time in order to reach a decision. This was at 12-15 P.M. when respondent No. 1 went to the Returning Officer at 2 P.M. to collect his identity papers he was told by that officer that he had given a decision accepting the nomination papers of respondent No. 2. Mr. Kang objected to the last question being asked on the ground that it was a hearsay. It is to be found in the written statement of respondent No. 1 that there was adjournment of proceedings for some time and that arguments were heard on two occasions which shows that the Returning Officer took some time for giving a decision on the objection raised by the petitioner. Even on the assumption what the petitioner says is right that there was an interruption of proceedings before the Returning Officer between 12-15 P.M. to 2 P.M. It is difficult to see how there has been any contravention of section 36(5) of the Act. The words "shall not allow any adjournment of the proceedings" quite clearly means that no adjournment would be allowed at the request of the parties. If for the purpose of deciding a point of law on an objection which is of a complicated nature the Returning Officer takes a couple of hours, surely that cannot constitute an adjournment of the nature provided for by sub-section (5) of section 36.

In *Dahu Sag v. Ranglal Chaudhary and others* (22 E.L.R. 299) an argument was raised that the Returning Officer had no jurisdiction to postpone the decision as to the validity of the nominations to the following day as the candidate concerned had not asked for any time to rebut the objection which was raised in respect of his nomination papers. A Bench of the Patna High Court repelled the argument and held that although the holding of the scrutiny could not be postponed except when such proceedings were interrupted or obstructed by riot etc. but the scrutiny could be postponed for a day or two for further scrutiny in order to allow time to the candidate concerned whose nomination was objected to, but clear or express words were not to be found in the proviso to sub-section (5) from which it could be held that the Returning Officer could not reserve his decision to be given on the day following the scrutiny. It might well be that objections of a kind were raised which might require further consideration by the Returning Officer with reference to books, statutes or rules and in absence of clear and express provision the Court was not prepared to stifle the power of the Returning Officer to the extent suggested. Support for this view was found from another case reported as *Parmeshwar Kumar v. Lahtan Chaudhary* (14 E.L.R. 444). I find no force whatsoever in the contention raised by Mr. Chawla under issue No. 2 and I hold that the postponement by the Returning Officer of the proceedings for a short period for making up his mind about the objection raised by the petitioner to the acceptance of the nomination papers of respondent No. 2 did not render the proceedings illegal and void.

As issue No. 1 has been decided against the petitioner, it is altogether unnecessary to decide issue No. 3. Even then since the matter has been argued by both sides and an appeal lies to the Supreme Court. I propose to give my decision on the said issue. As stated before, Mr. Chawla has not led any evidence whatsoever on behalf of the petitioner from which it could be held that the result of the

election has been materially affected so far as the returned candidate is concerned. He has, however, sought to establish his contention by relying on certain admitted and proved facts according to him, if the nomination papers of respondent No. 2 had not been accepted, the votes which were polled by the latter would have gone to the petitioner. He says that the votes were cast in favour of the Akali Dal and since the petitioner belonged to the Master Group most of the votes or majority of votes which were cast in favour of respondent No. 2 who was also a candidate of the Akali Dal though of a different Group, namely, the Sant Group would have gone to the petitioner. Re-referred to the admission of respondent No. 1 in his cross-examination that the Akali candidates on two previous occasions had won the Lok Sabha seat from the Ludhiana Parliamentary Constituency. He could not say with certainty but, as far as he could recollect, the Congress had won two seats out of the Assembly Constituencies whereas the Akali Dal won six seats in the elections held in 1962. Respondent No. 1 in his statement which stood un rebutted made it quite clear that there was a good deal of hostility between the two groups, namely, the Sant Group and the Master Group of the Akali Dal. The Sant Group had put up 58 candidates during the election of 1967 to the Punjab Assembly and the Master Group had probably put up more candidates. In no Constituency where the Sant Group did not put up its own candidate did that Group support the Master Group's candidate. The Master Group had put up a candidate against S. Gurnam Singh, the present Chief Minister of Punjab, who belonged to the Sant Group and who contested from the Raipur Constituency. Only two candidates had been returned from the Master Group to the Assembly and none was returned to the Parliament. He further stated that the petitioner had contested the election in 1962 from the Ludhiana Parliamentary Constituency as an Akali candidate when he won with a majority of about 1800 votes but in the 1967 elections, so far as he knew, the petitioner did not nurse the Constituency and never went to the rural areas. In those areas Master Tara Singh had hardly any influence although he had some influence in the urban areas. All the candidates put up by the Master Group even for the Assembly Constituencies comprising the Ludhiana Parliamentary Constituency had lost their security deposits with the exception of the candidate in the Ludhiana South Constituency. Respondent No. 1 had polled more than 21,000 votes in the Urban Constituencies of Ludhiana North and South. In the other six, four seats were won by the Congress and two were won by the Sant Group of the Akali Dal. The Petitioner polled about 10,000 votes in the two urban Constituencies. The Congress had a common election programme and all the candidates in the various Assembly Constituencies as also the candidate for the Parliamentary Constituency were working in close collaboration. Respondent No. 2 wielded certain amount of personal influence in the Lok Sabha Constituency as he belonged to Ludhiana District and had big business in various places in that District. He was also president of certain educational institutions. It is quite obvious that the petitioner has totally failed to establish that all or majority of the votes which were polled by respondent No. 2 would have been cast in his favour if the nomination papers of the said respondent had not been accepted. The evidence of respondent No. 1 fully proves that out of the two groups, the Sant Group of the Akali Dal wielded predominant influence in the Ludhiana Parliamentary Constituency. It is further established that the Sant and the Master Groups had sharp political differences and the Sant Group was not prepared and did not in fact support any candidate of the Master Group even where a candidate from the Sant Group did not contest an Assembly seat. Moreover, the election of a candidate does not depend entirely and completely upon the community to which he belongs or the party which has put him up. Other factors like personal influence also go along way in winning support for the candidate.

In *Vashist Narain Sharma v. Dev Chand* (10 E.L.R. 30) it has been laid down that the words "the result of the election has been materially affected" in clause (c) of Section 100(1) of the Act indicate that the result should not be judged by the mere increase or decrease in the total number of votes secured by the returned candidate but by proof of the fact that the votes would have been distributed in such a manner between the contesting candidates as would have brought about the defeat of the returned candidate and that the language of the aforesaid provision clearly places the burden of proving that the result of the election has been materially affected on the petitioner who impugns the validity of the election. Their Lordships have considered three situations that can arise: (a) where the nomination of the returned candidate has been improperly accepted, the result must be materially affected; (b) if the difference between the number of votes is more than the wasted votes, the result cannot be affected at all; and (c) if the number of wasted votes is greater than the margin of votes between the returned candidate and the candidate securing the next highest number of votes (the case before their Lordships was of that kind), it cannot

be presumed that the wasted votes might have gone to the latter and that the result of the election has been materially affected. This is a matter which has to be proved and though it must be recognised that the petitioner in such a case is confronted with a difficult situation, he cannot be relieved of the duty imposed upon him by section 100(1)(c). The principle which was held applicable to (c) would be clearly applicable in the present case also. In *Inayatullah Khan v. Diwanchand Mahajan* (15 E.L.R. 219), in the election which took place in February 1957 in the Sehore Double-member Constituency to the Legislative Assembly of the State of Madhya Pradesh, Umraosingh and Mannulal contested the reserved seat, while the remaining three, Inayatullah, Mahajan and Nandlal contested the general seat. The result of the poll was—

“Umraosingh 23,757 Votes (Reserved)

Inayatullah	20,696	Votes	(General)
D. C. Mahajan	26,616	Votes	(General)
Mannulal	16,509	Votes	(Reserved)
Nandlal	8,997	Votes	(General)”

The election was questioned by Mahajan. Inayatullah's election was set aside by the Tribunal mainly because of certain irregularities and defects in the conduct of the election and the counting which followed and that the result of the election had been materially affected. After referring to the observations of their Lordships in the above case, it was said at page 235—

“From these observations it is, therefore, clear that general evidence of a likelihood, such as has been tendered in this case, is not decisive of the matter under section 100 of the Representation of the people Act. What the party who wishes to get an election declared void has to establish is that the result of the poll had in fact been materially affected by the improper acceptance of a nomination paper. To do this, it has to be demonstrated that the votes would have been divided in such a way that the returned candidate would have been unsuccessful.”

Applying the law laid down by their Lordships it was held that the evidence tendered was not sufficient to discharge the onus which was upon Mahajan. The result, therefore, was that by allowing Nandlal to contest the election the result of the poll could not be said to have been materially affected. It is noteworthy that the difference between the votes of Mahajan and Inayatullah was only 80. Nandlal had polled 8,997 votes. It was found that Nandlal was disqualified and could not stand for the election. It was contended that the margin of votes was small and that the result must be taken to have been materially affected because Nandlal had got 8,000 odd votes, which in the event of his not contesting would have gone to Mahajan. Evidence was led by both sides to show how the votes which went to Nandlal would have been divided and both sides claimed that if Nandlal had not contested the election, the votes would have gone to them. It was in that context that it was decided with reference to the law laid down by their Lordships that it had not been proved that the result of the election had been materially affected.

In *Raghunath Misra v. Kishore Chandra Deo Bhanj* (17 E.L.R. 321), it was said at page 339—

“The case before us comes under the third category of cases, enumerated by the Supreme Court. The returned candidate, respondent No. 1, secured 17,700 votes, the appellant obtained 15,568 votes and respondent No. 3 obtained 3,589 votes. We are not concerned with the votes obtained by the other candidates. The number of wasted votes is 3589 in case the nomination of respondent No. 3 is improperly accepted. This number 3,589 of wasted votes is greater than the margin of votes between respondent No. 1 and the petitioner, the difference between them being only 2132 votes. In such a case, as laid down by the Supreme Court, it cannot be presumed that all these wasted votes might have gone to the petitioner.”

All the above decisions are quite opposite and in the present case there can be no escape from the conclusion that the essential requirement of section 10(1)(d)(i) has not been satisfied even if it be assumed that the nomination papers of respondent No. 2 had been improperly accepted.

For all the reasons which have been given above, this petition fails and it is dismissed with costs which are assessed at Rs. 631.30 (inclusive of Rs. 500 as counsel's fee) payable only to respondent No. 1.

The 31st July, 1967.

(Sd.) A. N. GROVER, Judge.

[No. 82/PB/2/67]

New Delhi, the 6th October 1967

S.O. 3697.—In pursuance of section 106 of the Representation of the people Act, 1951, the Election Commission hereby publishes the Order, pronounced on the 29th August, 1957, by the High Court of Kerala at Ernakulam in Election Petition No. 4 of 1967.

IN THE HIGH COURT OF KERALA, ERNAKULAM.

Tuesday the 29th August, 1967/7th Bhadra, 1889.

PRESENT:

The Honourable Mr. Justice M. Madhavan Nair.
ELECTION PETITION No. 4 of 1967.

Petitioner:

G. Chandrasekharan Pillai residing in Trivandram City.

By Advs. M/s. K. V. Surianarayana Iyer, T. L. Viswanatha Iyer and C. N. Devan.

Respondents:

1. P. Viswambharan, residing in Charivuvila Veedu, Vellar, Kovalam P.O., Trivandrum District.

2. Dr. J. J. Guruprakash residing in Paruthipara, Trivandrum.

3. E. V. Joseph residing in Seva Nivas, Trivandrum-3.

Respondent No. 1. By Advs. M/s. K. Chandrasekharan, T. Chandrasekhara Menon, P. Kesavan Nair, Thampan Thomas and C. Sankara Menon.

This Election Petition having been finally heard on 29th August, 1967 in the presence of Shri N. N. Venkitachalam on behalf of Shri K. V. Surianarayan Iyer, Advocate for the petitioner, and Shri K. Chandrasekharan, Advocate for the first respondent, the Court on the same day delivered the following:—

JUDGMENT

The petitioner and respondents 1 to 3 contested for a seat in the Lok Sabha (the House of the People) from the Trivandrum Parliamentary Constituency—which comprises 7 Assembly constituencies viz. Parassala, Neyyattinkara, Vilappil, Nemom, Kovalam, Trivandrum—I and Trivandrum—II—in the general election held on February 20, 1967. Counting of votes was done in 3 days—the ballot papers of 4 Assembly constituencies, Neyyattinkara, Nemom, Kovalam and Trivandrum—I on February 21, those of the other 3 on February 22 and the postal ballot papers on February 23, 1967; and as result thereof the Returning Officer, on the last mentioned day, announced rejection of 11,733 ballot papers as invalid, and the petitioner and respondents 1 to 3 to have polled 1,48,562; 1,53,040; 3,348 and 6,048 votes respectively and consequently declared the 1st respondent elected. In this election petition, filed on April 4, 1967, the petitioner claims declaration that the election of the 1st respondent is void and that he has been duly elected, on the following allegations:—

- (1) "There was only one Returning Officer at one place for the counting in respect of the Parliamentary as well as Assembly elections, which rendered it not possible for him to discharge his duties under Sec. 64 of the Representation of the People Act, 1951 (Hereafter the Act).
- (2) "There were for each table one supervisor and two assistance in charge of the above work of sorting, bundling, counting etc. while there was only one counting agent allowed for each of the candidates for each table.
- (3) "...many ballot papers validly marked for the petitioner were rejected as invalid by those in charge of counting;
- (4) "In the process of folding the ballot paper.... the ink on the stamp so affixed on the ballot paper appeared to have spread on the corresponding part of the folded ballot paper. This was a feature which was found in the several ballot papers which were dealt with by the..... supervisors and their assistants....at the counting table by either treating them as invalid or, in some cases, making them over to the 1st respondent though the intention of the election was clear from the ballot papers....The position therefore was that many votes marked for the petitioner and a few for respondents 2 and 3 were wrongly included in the valid votes of the 1st respondent, or were declared invalid.

- (5) "As a matter of fact the process of sorting, bundling up and counting was not done properly or in accordance with the Act or the Rules, such as Section 64, Rule 51, Rule 56(2) (d), the 2nd proviso to Rule 56 (2) and Rule 58 (3) among others.
- (6) "...even invalid ballot papers, so far as the 1st respondent was concerned were treated as valid and counted along with his valid votes.
- (7) "The petitioner genuinely apprehends that the non-gazetted officers... who were in charge as counting supervisors and assistants at the various tables in the counting places and who were dealing with the ballot papers as mentioned in the preceding paragraphs were doing so because of their grievances against the Indian National Congress in general and against the petitioner in particular.....Several non-gazetted officers were actually canvassing votes for the candidates put up by the United Front.....Actually the non-gazetted officers (herein after the N.G.Os.) who were asked to do the work of sorting, bundling and counting the ballot papers in the various counting places were some of those who were seen working before the elections for the 1st respondent and actively canvassing votes for him. The counting appears to have been done with the intention of depriving the petitioner of as many of the valid votes cast in his favour..... and so as to defeat him, if possible, in the election.
- (8) "The petitioner submits, that for the foregoing reasons the result of the election in so far as it concerns the 1st respondent, the returned candidate, has been materially affected by the improper reception and rejection of votes and also by reception of votes which are void, as also by non-compliance with the provisions of the Constitution and of the Representation of the People Act, 1951 and of the Rules and orders made under the said Act
- (9) "The petitioner further submits that if the votes polled in the said election are recounted, in accordance with the provisions in the Act and the Rules thereunder, the petitioner would get a majority of the valid votes polled at the election. On the facts and circumstances set forth herein the petitioner is entitled to have all the votes polled in the concerned election recounted."

2. The 1st respondent contested the petition by a written statement denying the allegations made against his election and asserting that "it is wrong to suggest that either this respondent or the Parties of the United Front were in any way in a position of advantage so far as the sympathies of the N.G.Os. or the votes of the N.G.Os. were concerned. Far from that, it was the petitioner and the other Congress candidates in the Assembly constituencies that could poll the votes of the N.G.Os. communicated by most much more than the petitioner (Sic. this respondent?) and his supporting Assembly candidates." and also stating that the petitioner who has not applied for a recount under Rule 63(2) of the Conduct of Elections Rules, 1961—hereinafter: the Rules—cannot claim it now. He has not recriminated under Section 97 of the Act.

3. Fifteen issues have been raised for trial in consultation with counsel on either side. They read as follow:

1. Has the result of the election been materially affected by improper reception or rejection of valid votes or by contravention of any provision in the concerned Act or Rules?
2. Has any ballot paper validly marked for the petitioner been rejected as invalid? If so, how many?
3. Has any ballot paper marked for the petitioner been wrongly counted for the 1st respondent? If so, how many?
4. Has any ballot paper which showed clearly that the elector meant to vote for the petitioner been counted for the 1st respondent or rejected as invalid? If so, how many?
5. Has any ballot paper with two marks, one for the petitioner and the other for the 1st respondent, been counted as a vote for the 1st respondent? If so, how many?
6. Has any invalid ballot paper been counted as a valid vote for the 1st respondent? If so, how many?
7. Has any ballot paper marked for the respondents 2 or 3 been counted for the 1st respondent? If so, how many?

8. Was the sorting, bundling or counting of votes done in violation of any Rule of the Conduct of Election Rules, 1961? If so, what is the effect thereof on the election?
 9. Can the election be challenged on the ground that certain electors folded the ballot papers so carelessly that the ink of the mark of his vote caused a second mark in the column of another candidate? Are such ballot papers validly marked? If they are valid, how many are they and how have they affected the result of the election?
 10. Had not the counting agents sufficient opportunity to scrutinise the ballot papers while they were being counted?
 11. Is the petitioner entitled to challenge the declaration of invalidity of all the rejected ballot papers without specification?
 12. Is the petitioner entitled to a general recount of all the ballot papers polled? What is the effect of his having not made a written request under Rule 63(2) of the Conduct of Election Rules, 1961, on his present claim for a general recount?
 13. Is the election of the 1st respondent void? Is the petitioner entitled to a declaration that he is duly elected?
 14. Had any of the Non-gazetted Officers engaged in counting votes any *mala fides* towards the petitioner? If any had, has the counting of votes been affected thereby?
 15. To what relief is the petitioner entitled?
4. The petitioner examined 7 counting agents, one from each counting place, as P.W. 1 to 7, and himself as P. W. 8 and marked Ext. P. 1, an issue of a Daily "Viswamekhala" which reported the prejudice of the N. G. Os. against the petitioner. The 1st respondent examined the Returning Officer of the Parliamentary constituency as R.W. 1 and the Returning Officer for the Assembly constituencies Trivandrum I and II as R.W. 2, Returning Officer for the Assembly constituency Kovalam as R. W. 3, and the Returning Officer for the Assembly constituencies Neyyattinkara and Parassala as R. W. 4—the Returning Officer for the Assembly constituencies Nemon and Vilappil was not available for examination as he was hospitalised when summons was issued to him—and himself as R. W. 5 and has marked the consolidated Final Result sheet as Ext. R1, the postal ballot papers' account as Ext. R 2 and the Final Result Sheets of the Parliamentary ballot papers in the component Assembly constituencies, Trivandrum I, Trivandrum II, Nemon, Kovalam, Vilappil, Neyyattinkara and Parassala as Exts. R 3 to R 9 and the Final Result Sheets of the Assembly ballot papers in those constituencies as Exts. R 10 to R 16.
5. Issues Nos. 12 and 14.—The main prayer of the petitioner is for a general inspection and recount of the ballot papers. Though in the written statement the 1st respondent had a contention that the absence of an application for recount under Rule 63 (2) of the Rules would be a legal bar to such a motion in an election dispute, it is not pressed now; and counsel rests content by saying that its absence would be a circumstance militating against the allegation of large prevalence of deliberate miscounts by the counting officers. As has been observed in my judgment in Election Petition No. 3 of 1967 "the absence of an application for a recount under Rule 63(2) will not be a legal bar to a motion before the election Court for a recount if adequate proof is given that the counting has been materially affected by miscounts."
- It is observed by the Supreme Court in *Ram Sewak Yadav V. Hussain Kamil Kidwai*¹:
- "An order for inspection may not be granted as a matter of course: having regard to the insistence upon the secrecy of the ballot papers, the Court would be justified in granting an order for inspection provided two conditions are fulfilled:
- (i) that the petition for setting aside an election contains an adequate statement of the material facts on which the petitioner relies in support of his case; and
 - (ii) the Tribunal is *Prima facie* satisfied that in order to decide the dispute and to do complete justice between the parties inspection of the ballot papers is necessary.
- But an order for inspection of ballot papers cannot be granted to support vague pleas made in the petition not supported by material facts or to

¹. A.I.R. 1964 S.C. 1249 C.B.

th out evidence to support uch pleas. The case of the petitioner must be set out with precision supported by averments of material facts. To establish a case so pleaded an order for inspection may undoubtedly, if the interests of justice require, be granted. But a mere allegation that the petitioner suspects or believes that there has been an improper reception, refusal or rejection of votes will not be sufficient to support an order for inspection."

Again in *Dr. Jagjit Singh V. Giani Kartar Singh*¹ it is observed:

"Vague or general allegations that valid votes were improperly rejected, or invalid votes were improperly accepted, would not serve the purpose which S. 83(1)(a) has in mind. An application made for the inspection of ballot boxes must give material facts which would enable the Tribunal to consider whether in the interests of justice, the ballot boxes should be inspected or not. In dealing with this question, the importance of the secrecy of the ballot papers cannot be ignored, and it is always to be borne in mind that the statutory rules framed under the Act are intended to provide adequate safeguard for the examination of the validity or invalidity of votes and for their proper counting. It may be that in some cases, the ends of justice would make it necessary for the Tribunal to allow a party to inspect the ballot boxes and consider his objections about the improper acceptance or improper rejection of votes tendered by voters at any given election; but in considering the requirements of justice, care must be taken to see that election petitioners do not get a chance to make a roving or fishing enquiry in the ballot boxes so as to justify their claim that the returned candidate's election is void.

(After referring to Rules on counting in the Rules, their Lordships continued) we have referred broadly to the scheme of these Rules to emphasise the point that the election petitioner who is a defeated candidate, has ample opportunity to examine the voting papers before they are counted, and in case the objections raised by him or his election agent have been improperly over-ruled, he knows precisely the nature of the objections raised by him and the voting papers to which those objections related. It is in the light of this background that S. 83(1) of the Act has to be applied to the petitions made for inspection of ballot boxes. Such an application must contain a concise statement of the material facts.....

(Referring to the allegations made in the case before them, their Lordships continued further) In the application made by the appellant on the 7th March, 1963, he urged.....that a very large number of votes purported to have been cast in favour of the appellant had been improperly rejected, and that has materially affected the result of the election;.....that a large number of votes which were invalid had been improperly accepted in favour of respondent No. 1 which has also materially affected the result of the election; ... (and) that the Returning Officer disclosed a partisan attitude and the counting and examination of votes was done in a very irregular manner. The appellant pleaded that he had led some evidence regarding the misconduct of the Returning Officer at the time of the counting; and so, a prayer was made that the ballot papers may be allowed to be inspected 'in order to enable the appellant to establish his case both regarding improper rejection and reception of ballot papers and the non-compliance with the rules under the Act on the part of the Returning Officer which have materially affected the result of the election in so far as respondent No. 1 is concerned'. It may be observed that at the time when the application for inspection was made, evidence had already been led before the Tribunal: and Mr. Garg's contention is that the Tribunal, on considering the evidence in the light of the allegations made by the appellant, was satisfied that an inspection should be ordered in the interests of justice; and he argues that the High Court was in error in reversing this order on appeal.

We are not prepared to accept this contention. The order passed by the Tribunal clearly shows that the Tribunal did not apply its mind to the question as to whether sufficient particulars had been mentioned by the appellant in his application for inspection. All that the Tribunal

¹ A.I.R. 1966 S.C. 773.

has observed is that a *prima facie* case has been made out for examining the ballot papers; it has also referred to the fact that, the appellant has in his own statement supported the contention and that the evidence led by him *prima facie* justifies his prayer for inspection of ballot papers. In dealing with this question, the Tribunal should have first enquired whether the application made by the appellant satisfied the requirements of S. 83(1) of the Act and, in our opinion, on the allegations made, there can be only one answer and that is against the appellant. We have carefully considered the allegations made by the appellant in his election petition as well as those made by him in his application for inspection, and we are satisfied that the said allegations are very vague and general, and the whole object of the appellant in asking for inspection was to make a fishing enquiry with a view to find out some material to support his case that respondent No. 1 had received some invalid votes and that the appellant had been denied some valid votes. Unless an application for inspection of ballot papers makes out a proper case for such inspection, it would not be right for the Tribunal to open the ballot boxes and allow a party to inspect the ballot papers, and examine the validity or invalidity of the ballot papers contained in it. If such a course is adopted, it would inevitably lead to the opening of the ballot boxes almost in every case, and that would plainly be inconsistent with the scheme of the statutory rules and with the object of keeping the ballot papers secret. That is why we are satisfied that the High Court was right in coming to the conclusion that the appellant had failed to make out a case for the inspection of the ballot boxes in this case".

It is clear from the above quotes from Supreme Court decisions that to support a prayer for recount material facts in justification thereof have to be disclosed in the very petition itself and if that has not been done the Court should not allow a recount. However, as has been observed in *Bhagwan Datta Shastri V. Ram Ratanji Gupta*, even if facts have not been furnished in the election petition, if they have been made out in the evidence given, the Court may act on the same unless such a course would cause material prejudice to the respondent. Detailed issues for trial have been framed in this case in consultation with counsel on both sides which cover all the allegations made in the election petition and both parties have adduced evidence in regard to them: Therefore the question now is whether mistakes in the counting of votes, sufficient to make out a *prima facie* case to think the return to be unreliable, have been disclosed in the case. I proceed to analyse the pleadings and evidence accordingly.

6. It is alleged that ballot papers validly marked for the petitioner have been rejected as invalid and ballot papers marked for the petitioner, the 2nd respondent or the 3rd respondent, as also invalid ballot papers like blank ones, have been counted as votes in favour of the 1st respondent by the counting supervisors and assistants who were biased against the petitioner. There cannot be much disputes that such allegations are vague and general in their contents. There were admittedly 441 polling stations, distributed in seven assembly constituencies under supervision of a Returning Officer and four Assistant Returning Officers. The ballot papers of each assembly constituency were counted in one hall under the immediate supervision of an Assistant Returning Officer. There were 7 counting tables—in Vilappil it was 8—for each constituency and at each counting table there were three officers who were N.G.Os. Thus, in all there were above 100 N.G.Os. employed for counting. It cannot be easily believed that every one of them had been miscounting with a designed purpose of defeating the petitioner and propping up the 1st respondent, unless positive proof is given thereto. No N.G.O. who did so is named: and none is excluded. No exception is made of any counting station or any counting table or any ballot box which admittedly bears a specific number for identification. And conversely, no particular counting station, counting table or ballot box is named as been the subject of such prejudicial counting. Admittedly the counting was had on two days, February 21 and 22. The allegation covers both the days alike. The allegation is therefore most general in its import.

The petitioner says he had not been at any counting place and that his information as to the biased counting was from his counting agents. He has examined one counting agent from every counting place. They admitted that they had never told the Returning Officer or the Assistant Returning Officers in charge of their counting places about the biased conduct of the counting officers, though they in their present depositions said to have detected the bias and the deliberate miscounting within a short time of the commencement of counting

R.W.1, the Returning Officer, has deposed to have gone to every counting place on both the counting days. He is an officer of the I.A.S. cadre. Even to him no complaint was made by any of the counting agents as to the biased conduct of the N.G.Os. deputed to count the votes. It is also seen from the testimony of the counting agents that they felt no anxiety to intimate the petitioner about the prejudiced way in which the counting officers have counted the ballot papers, which according to them has caused loss of a large number of votes to the petitioner. It is freely conceded that the counting agents of the petitioner were all interested in his success and were party workers. They must have been aware that the counting would continue on February 22 and that the postal ballot papers would be counted and the result declared on February 23; and therefore it is most surprising to hear that these counting agents, who have detected on February 21 the bias and deliberate miscounts by the N.G.Os., depriving the petitioner the benefit of a large number of his valid votes, and adding false votes in large numbers in favour of the 1st respondent, which, as anybody could see, would affect materially the result of the election, kept quiet without even informing the petitioner even on the close of the day so that measures might be taken to avoid it the next day, and if the total count went against the petitioner he might apply for a recount by the Returning Officer. The petitioner and all his counting agents cited have stated that the petitioner was told of the biased miscount only when the counting agents met him casually 2 to 7 days after the event. This militates much against the weight of the general allegation made in the election petition, which spells out to be an after-thought.

It has been alleged in the petition, "Several non-gazetted officers were actually canvassing votes for the candidates put up by the United Front. Actually the non-gazetted officers who were asked to do the work of sorting, bundling and counting the ballot papers in the various counting places were some of those who were seen working before the election for the 1st respondent and actively canvassing votes for him." The first respondent challenged the allegation as wrong and asserted the petitioner to have had more favour from the N.G.Os. than the 1st respondent could enlist, and illustrated it by the postal votes of the N.G.Os. having been much more in favour of the petitioner than for him. Counsel for the 1st respondent invited my attention to Rule 53(2) of the Rules, which prohibited appointment for counting of any person who had been working for a candidate in the election, and contended that the fact that the petitioner made no attempt to prevent N.G.Os. from counting shows that there is no truth in the averment that they had worked for the 1st respondent in the election. The contention appears forceful. Not an iota of evidence has been given of such a canvassing by any N.G.O. None of the witnesses examined by the petitioner nor the petitioner himself has said anything about such canvassing of the N.G.Os. Not one of the numerous N.G.Os. employed for counting has been examined to bring out the bias in them against the petitioner. The petitioner is positive that he was never against their demand for a higher rate of dearness allowance and that he had said so in a public meeting at Trivandrum on February 12, 1967, more than a week before the poll. Ext. P1 report in the Daily 'Viswamekhala' does not allege the petitioner to have worked against the cause of the N.G.Os. It is too much to believe that everyone among the N.G.Os. was under a delusion. In spite of the allegation in the election petition being vague and general, issue was raised thereon and evidence was taken. Even in the evidence no material fact has been brought forth. Witnesses examined by the petitioner have only spoken in terms as general and vague as the allegation in the election petition is. Their evidence has not advanced the case in the election petition.

In the circumstances I am constrained to hold that the conditions for an order to recount set by the Supreme Court have not been fulfilled and therefore the prayer for recount has to fail. Issues Nos. 12 and 14 go against the petitioner as not been substantiated in the case.

7. Issues Nos. 2, 4, 9 and 11.—These relate to allegations of loss of votes to the petitioner. It is stated that, on account of a smudge or an impression due to wrong folding, many ballot papers marked for the petitioner have been rejected by the counting supervisors and assistants. I am afraid that this allegation has arisen out of a misunderstanding of the functions of the counting officers who were instructed to assort such ballot papers as "doubtful" and place them before the Returning Officer or the Assistant Returning Officer for his inspection and decision. The counting supervisors and assistants at the counting tables had no authority to reject any ballot paper, however, clear their invalidity may be. Rule 56(2) of the Rules admits no ambiguity in this regard. Apart from the presumption of regularity of official acts, which it is for the challenger to dispel, the Assistant Returning Officers, examined as R.W. 2, 3 and 4, have spoken categorically that the rejection of invalid papers was done by them. They have not been challenged seriously in cross-examination on such testimony. Even

P.W. 1, one of the counting agents examined by the petitioner, has spoken to have seen the Assistant Returning Officer of his hall inspecting the doubtful ballot papers placed before him by the counting officers, affixing seal thereto and initialling them. It is obvious that the seal that was affixed by the Assistant Returning Officer was the seal stating the factum and ground of rejection in abbreviated form. The mere sorting of certain ballot papers as doubtful or invalid by the counting supervisors and assistants is therefore of no consequence. The averment is only that the counting supervisors and assistants did the counting prejudicially. No miscount on the part of the Assistant Returning Officers has been alleged in this case. The ballot papers with the original mark in the column of the petitioner and an impression due to wrong folding in the column of another are valid votes for the petitioner and must therefore have been counted as such by the Assistant Returning Officer concerned. It follows that the assortment of such ballot papers as "invalid" by the counting officers was not final and it meant only that they are doubtful and are to be inspected and counted by the Assistant Returning Officer. None of the counting agents of the petitioner who attended an Assistant Returning Officer's table has been cited to say that it was done any otherwise in this constituency. It must then follow that the averment that the papers which are validly marked for the petitioner have been rejected by the counting officers stands unproved in the case. Issues are found against the petitioner.

8. *Issues Nos. 3, 5, 6 and 7.*—These issues relate to the wrong counting of ballot papers in favour of the 1st respondent. It is alleged that papers which are marked for the petitioner, or for respondents 2 or 3 or are invalid for multiple voting, or with no mark, have been counted as votes in favour of the 1st respondent. No specific instance, by naming the polling station, or the counting officer, or the ballot papers connected with such counting, has been given in the election petition or in the testimony of the petitioner's witnesses. The allegation is vague and general within the meaning of the dictum in *Dr. Jagjit Singh v. Giani Kartar Singh* (3) cited supra. As proof even of a *prima facie* case is wanting, these issues have to be held unsubstantiated in this case.

9. *Issue No. 10.*—It is urged that with one counting agent for a counting table, where three officers were scrutinising, sorting and counting ballot papers an effective supervision of the counting could not be done by the candidate. It is not contended that such limitation in number of counting agents offends any statutory provision. Discussing the identical point raised in Election Petition No. 3 of 1967 I have observed in my judgment therein:

"It is clear from the procedure adopted in counting that the counting agents get one opportunity to oversee the ballot papers when they are sorted into different compartments as votes of the different candidates and doubtful papers, and a second opportunity when they are counted and bundled.... (and a third opportunity for the same is provided in recount which can be availed by any counting agent in the absence of the candidate if the poll ran neck and neck..... It may be said that since three opportunities are afforded at different stages of the counting the allowance of one agent to watch three officers working on the same table appears reasonably adequate."

Counting is an official act done by public officers and the permission given to candidates and their agents to be present at the counting is only as a factual guarantee of the regularity of that official act—which is a normal legal presumption in other cases. What is afforded by the law is only an opportunity for the counting agents or the election agent or the candidate concerned to watch the counting of valid ballot papers and to inspect invalid ballot papers before the latter are finally rejected. The law does not envisage a facility to counting agents to inspect every ballot paper. Section 64 of the Act contemplates only the presence of counting agents of candidates at the counting place to watch the counting as their very presence is likely to induce care and circumspection in the work and, if any accidental error happens, to have it at once corrected. An Assistant Returning Officer is at the spot to resolve any difference between the counting agents and the counting officers. Since rejection of ballot papers is—as pointed out in my judgment in Election Petition No. 3 of 1967—a serious infraction of the important constitutional right to participate in the formation of the majority for the governance of the State, the law allows it to be done only by officers of the status and responsibility of an Assistant Returning Officer in an election and insists that to be done only after allowing "each counting agent present a reasonable opportunity to inspect the ballot paper" before it is finally rejected. As the Rules, framed with approval of the Parliament, stand, the privilege to inspect ballot papers conceded to counting agents is limited to ballot papers which are finally rejected; it does not extend to other ballot papers. But they are given opportunities to watch the proceeding, and supervise them as best as they can,

utilising their presence at the counting table to point out mistakes to the counting officers themselves to get them rectified, or to carry their objections in the counting to the Assistant Returning Officer at the hall for immediate relief, or to avail of the information they gather there for an application to recount under Rule 63(2) even after the total number of votes polled by every candidate is announced by the Returning Officer after entering the same in the result sheet.

The contention that one counting agent cannot effectively see—which I think means almost 'inspect'—every ballot paper handled by the officers at the counting table has therefore little merit. What is afforded is an opportunity to detect errors and not an unfailing certainty of avoidance of accidental errors. If the latter is the case, a provision for recount will be not only redundant but meaningless. 'Opportunity' means only a chance for an event. It cannot be said that a counting agent sitting or standing at the counting table to see the ballot papers being counted before him does not get opportunity to see any error in the counting that is carried on the table; and that is all that is contemplated by law and meant by the Supreme Court in the dicta quoted above.

Contention has been advanced in regard to the place (seat) assigned to the counting agents at the counting table. Petitioner's witnesses 5 and 6, who attended counting in the constituencies Trivandrum City I and II, deposed to have sat just behind the counting supervisor at one side of the table while the counting assistants were at the opposite side of the table. Petitioner's witnesses 1 to 4 and 7, who attended the counting in the other constituencies, testified to have been at a longer side of the table while the counting assistants were at the opposite side and the counting supervisors at a shorter side of the table. The contention that the place assigned to the counting agents at the counting table was not convenient is urged in regard to both the above arrangements alike. I am at a loss to know which else would be a more advantageous place: counsel has no suggestion for a better arrangement. Adverse criticism without a constructive proposal for betterment often fails to convince and that is what I feel here. To me it appears that the utilisation of the opportunity afforded to a counting agent to watch and supervise the counting depends upon his personal ability and not on the place assigned to him at the counting table. I find little force in the contentions relating to this issue. It is therefore found against the petitioner.

10. Issue No. 8.—It has been alleged that the counting had been in violation of the provisions of Section 64 of the Act and of Rules 51, 56(2)(d), second proviso to Rule 56(2), and Rule 56(3). Section 64 provides for counting being done by officials under the supervision and direction of the Returning Officer, which term by virtue of Sections 22 and 23 of the Act would include the Assistant Returning Officer. The contention is that the Assistant Returning Officer, seated as he was at the head of the line of tables in which the counting was had, could not have seen the marks in the ballot papers that were sorted and counted by the counting officers and that therefore there was no real supervision by him. Supervision does not mean a check of every act of the officers concerned. The fact that the Assistant Returning Officer has been present at the hall throughout, accessible to the agents of the interested candidates for hearing their objections to the manner of counting done at the various tables which they are allowed to watch, and for affording immediate relief thereto, is a sufficiently effective supervision in my view, and I do not think that more than that is contemplated by the election law. Even if the Assistant Returning Officer were to hover over the hall he could not have seen every ballot paper that were handled by the counting officers at the various tables; and he had other functions to discharge during counting viz., scrutinising, sorting and counting of doubtful ballot papers, test checking of the bundles of valid votes brought to him from every counting table and making necessary entries from time to time in the concerned ballot paper account and the result sheet. The contention has only to be repelled.

Rule 51 relates to formal intimation of the counting place and time to the candidates a week before date of counting. There is no specific allegation that this has not been done, either in the election petition or in the evidence on record. Sub-rule 2(d) and the second proviso to sub-rule (2) of Rule 56 are said to have been violated because ballot papers having an original mark patently in the column of one candidate and an impression due to wrong folding in the column of another candidate have been either counted for the latter candidate or rejected. As mentioned already the allegation has been made generally and vaguely and no material fact in regard thereto has been given either in the election petition or in the evidence adduced. As regards Rule 56(3) it is averred that the counting agents, who are entitled to inspect ballot papers before they are finally rejected, have not been shown such papers. No proof has been adduced on this allegation: no counting agent who was at the Assistant Returning Officer's or the Returning Officer's table has been cited. Challenge has not been delivered

to the Assistant Returning Officers cited in this regard when they spoke to their scrutiny and rejection of invalid papers. The allegation fails. Issue No. 8 therefore has to go against the petitioner.

11. *Issue No. 1.*—On the findings recorded above this issue has to go against the petitioner.

12. *Issues Nos 13 and 15.*—These issues relate to the reliefs which the petitioner is entitled to in this case. On the findings recorded above it follows that no case has been made out to avoid the election of the 1st respondent and therefore also to declare the petitioner elected. The election petition fails and is accordingly dismissed.

Under Section 119 of the Act the 1st respondent, the returned candidate, has to get his costs, which shall include counsel's fee Rs. 500.

Judgment accordingly.

The 29th August, 1967.

7th Bhadra, 1889.

Sd./- M. MADHAVAN NAIR, Judge.

[No. 82/KL-4/67.]

ORDERS

New Delhi, the 29th September 1967

S.O. 3698.—Whereas the Election Commission is satisfied that Shri Adsad Janardhan Eknath a contesting candidate for election to the House of the People from Amravati constituency, has failed to lodge an account of his election expenses in the manner required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas, the said candidate even after due notice has not given any good reason or explanation for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Adsad Janardhan Eknath to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this Order.

[No. MT-HP/19/67.]

New Delhi, the 3rd October 1967

S.O. 3699.—Whereas the Election Commission is satisfied that Shri Lavanprasad Shah a contesting candidate for election to the House of the People from Jamnagar constituency, has failed to lodge an account of his election expenses in the manner required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas, after considering the representation made by the said candidate the Election Commission is further satisfied that he has no good reason or justification for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Lavanprasad Shah to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. GJ-HP/4/67.]

New Delhi, the 4th October 1967

S.O. 3700.—Whereas the Election Commission is satisfied that Shri I. Ramachander, 218/219, Ward 3, Block 2, Busareddiguda, Secunderabad, a contesting candidate for election to the House of the People from 32-Siddipet constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas the said candidate, even after due notice has not given any reason or explanation for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri I. Ramachander to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. AP-HP/32/67.]

New Delhi, the 5th October 1967

S.O. 3701.—Whereas the Election Commission is satisfied that Shri Mohammed Malmi Pappada, Agatti island Post, H.P.O. Calicut, a contesting candidate for election to the House of the People from the Laccadive, Minicoy, Amindivi constituency, has failed to lodge an account of his election expenses in the manner required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas the said candidate, even after due notice has not given any reason or explanation for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Mohammed Malmi Pappada to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. LM-HP/67.]

By Order,

K. S. RAJAGOPALAN, Secy.

MINISTRY OF HOME AFFAIRS

New Delhi, the 4th October 1967

S.O. 3702.—In exercise of the powers conferred by Section 3 of the Goa, Daman and Diu (Absorbed Employees) Act, 1965 (50 of 1965), the Central Government hereby makes the following rules to amend the Goa, Daman and Diu (Absorbed Employees Conditions of Service) Rules, 1965, namely:—

1. (1) These rules may be called the Goa, Daman and Diu (Absorbed Employees Conditions of Service) Amendment Rules, 1967.

(2) They shall be deemed to have come into force on the 1st day of February, 1966.

2. In the Goa, Daman and Diu (Absorbed Employees Conditions of Service) Rules, 1965,—

(1) in clause (e) of rule 2, for the words and figures "and shall include complementary pay and the charge allowance granted under rule 15", the following shall be substituted, namely:—

"and shall include—

- (i) complementary pay;
- (ii) the charge allowance granted under rule 15;
- (iii) compensatory pay or special pay granted by the Portuguese Government to any of their employees in Goa, Daman and Diu with a view to protecting the reduction in their pay as a result of reorganisation and revision of pay-scales; and
- (iv) increment of ten per cent of pay granted by the Portuguese Government to any of their employees in Goa, Daman Diu on completion of a stipulated years of service on the ground that there was no scope of further promotion;"

(2) in rule 7,—

(i) in sub-rules (1) and (2), for the words "under the Portuguese Administration of Goa, Daman and Diu, the words "in Portugal or

under the Portuguese Administration of Goa, Daman and Diu or in any other Portuguese colony" shall be substituted;

(ii) after sub-rule (5), the following sub-rule shall be inserted, namely:—

"(6) Subject to the provisions of sub-rule (7), the provisions of these rules shall apply to a person who, on the appointed day, attains the age of superannuation under the Central Rules without having any earned leave to his credit on that day and—

(a) who was permanent and making pensionary contribution under the aforesaid Statute; or

(b) who was permanent but making no pensionary contribution under the aforesaid Statute; or

(c) who was temporary.

(7) (a) In a case falling under clause (a) of sub-rule (6), the person referred to therein shall have the option to be governed either by the aforesaid Statute or by the Liberalised Pension Rules.

(b) In a case falling under clause (b) of that sub-rule, the person referred to therein shall be governed by the Liberalised Pension Rules.

(c) In a case falling under clause (c) of that sub-rule, the person referred to therein shall be entitled only to the retirement benefits admissible to temporary Central Government employees.";

3. For rule 13, the following rule shall be substituted, namely:—

"13. *Other matters*:—The conditions of service of absorbed employees relating to all matters other than those for which provision has been made in the foregoing rules shall be governed by the Central rules, if any, on that matter, and save as aforesaid, any right, privilege or concession enjoyed by such employee immediately before the 1st day of February, 1966 shall stand abrogated with effect from that day.";

4. In rule 18, after item 6 and the entries relating thereto, the following shall be inserted, namely:—

"7. Santa Casa de Misericordia (Administrative Body of Public Unity);

8. Caixa Economica de Goa.";

5. After rule 20, the following rule shall be inserted, namely:—

"20A. *Rules to apply to persons absorbed in Defence establishments*.—The provisions of these rules shall apply to an absorbed employee who is serving on the appointed day in a Defence establishment subject to the following modifications, namely:—

(a) The reference to Central Rules shall be construed as references to the rules relating to conditions of service generally applicable to civilians in Defence Services; and

(b) the reference to the Revised Leave Rules, 1933, in rule 6 shall be construed as a reference to the Leave Rules for civilians in Defence Services.";

6. In rule 21, the words "Defence or" shall be omitted.

[No. 1/95/66-GP.]

Y. D. SEHGAL, Under Secy.

New Delhi, the 7th October 1967

S.O. 3703.—In exercise of the powers conferred by sub-section (1) and sub-section (4) of section 4 of the Laccadive, Minicoy and Amindivi Islands (Civil Courts) Regulation, 1965 (9 of 1965), the Central Government, after consultation with the High Court of Kerala, hereby appoints, with effect from the 1st day of November, 1967, the District Judge of Tellicherry, Kerala State as the district judge under the said Regulation, without prejudice to his functions as the District Judge of Tellicherry.

[No. F. 9/2/66-UTL-(1).]

K. R. PRABHU, Jt. Secy.

New Delhi, the 13th October 1967

S.O. 3704.—In exercise of the powers conferred by clause (1) of article 258 of the Constitution, the President, with the consent of the Government of Assam, hereby entrusts to that Government, the functions of the Central Government in relation to any matter specified in sub-clauses (c) and (d) of clause (8) of section 2 of the Official Secrets Act, 1923 (19 of 1923), subject to the condition that not withstanding such entrustment the said functions may also be exercised by the Central Government.

[No. F. 21/28/67-Poll. II.]

S. S. VARMA, Dy. Secy.

MINISTRY OF FINANCE

(Department of Economic Affairs)

New Delhi, the 4th October 1967

S.O. 3705.—In exercise of the powers conferred by section 53 of the Banking Regulation Act, 1949 (10 of 1949), the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of section 11 of the said Act shall not apply to the Punjab & Sind Bank Ltd., Amritsar for a period up to and including the 31st July 1968.

[No. F. 15(22)-BC/67.]

New Delhi, the 7th October 1967

S.O. 3706.—Statement of the Affairs of the Reserve Bank of India as on the 29th September, 1967.

BANKING DEPARTMENT

LIABILITIES	Rs.	Assets	Rs.
Capital Paid Up	5,00,00,000	Notes	19,19,87,000
Reserve Fund	80,00,00,000	Rupee Coin	7,75,000
National Agricultural Credit (Long Term Operations) Fund	131,00,00,000	Small Coin	3,40,000
National Agricultural Credit (Stabilisation) Fund	25,00,00,000	Bills Purchased and Discounted—	
National Industrial Credit (Long Term Operations) Fund	30,00,00,000	(a) Internal	
		(b) External	
		(c) Government Treasury Bills	362,23,06,000
		Balances Held Abroad*	11,39,63,000
		Investments**	165,30,66,000
		Loans and Advances to :—	
		(i) Central Government	
		(ii) State Governments@	26,87,89,000
Deposits—		Loans and Advances to :—	
(a) Government—		(i) Scheduled Commercial Banks†	3,19,50,000
(i) Central Government	101,05,53,000	(ii) State Co-operative Banks††	167,06,97,000
		(iii) Others	2,56,55,000

An Account pursuant to the Reserve Bank of India Act 1934 for the week ended the 29th day of September, 1967
ISSUE DEPARTMENT

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department	19,19,87,000		Gold Coin and Bullion :—		
Notes in Circulation	2894,69,55,000		(a) Held in India	115,89,25,000	
			(b) Held outside India	..	
Total Notes issued		2913,89,42,000	Foreign Securities	166,42,00,000	
			TOTAL		282,31,25,000
			Rupee Coin		81,66,58,000
			Government of India Rupee Securities		2549,91,59,000
			Internal Bills of Exchange and other commercial paper		
TOTAL LIABILITIES		2913,89,42,000	TOTAL ASSETS		2913,89,42,000

Dated the 4th day of October 1967

B. N. ADARKAR,
Dy. Governor.

[No. F. 3(3)-RC/67]

V. SWAMINATHAN, Under Secy.

CORRIGENDA

"In the Statement of Affairs of the Reserve Bank of India, Banking Department as on the 1st September 1967 published in Gazette of India dated 23rd September 1967 at Part II—Section 3(ii) on pages 3504-3505, the figure against the item "Loans and Advances from National Agricultural Credit (Stabilisation) Fund—Loans and Advances to State Co-operative Banks" under Assets side should read as '8,56,11,000' instead of '56,11,000' "

"In the Statement of the Affairs of the Reserve Bank of India as on the 8th September, 1967, Banking Department, published in the Gazette of India dated 23rd September 1967 at Part II—Section 3(ii) on pages 3507-3508, the figure against the item "Deposits—(b)—Banks—(ii) Scheduled State Co-operative Banks" under Liabilities side should read as '5,03,07,000' instead of '6,03,07,000'.

(Department of Revenue & Insurance)

STAMPS

New Delhi, the 14th October 1967

S.O. 3707.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby remits the stamp duty with which the debentures of the value not exceeding 7.5 crores of rupees which may be issued by the Industrial Credit and Investment Corporation of India Limited, Bombay during the year 1967 and executed by that Corporation, are chargeable under the said Act.

[No. 10/67-F. No. 1/62/67-Cus. VII/Stamps.]

CUSTOMS

New Delhi, the 14th October 1967

S.O. 3708.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts jute goods when produced in Nepal and imported into India from the additional duty leviable thereon under section 2A of the Indian Tariff Act, 1934 (32 of 1934).

[No. 107/F. No. 80/9/67-L.C.I.]

G. P. DURAIRAJ, Dy. Secy.

(Department of Revenue and Insurance)

CUSTOMS

New Delhi, the 14th October 1967

S.O. 3709.—In exercise of the powers conferred by sub-section (1) of section 4 of the Customs Act, 1962 (52 of 1962), the Central Government hereby appoints Shri G. Sankaran, Appellate Collector of Customs, Bombay, as the Appellate Collector of Customs, Madras, also.

2. The appointment of Shri Sankaran made under paragraph 1 shall be without prejudice to the appointment of Shri K. M. Mathew as the Appellate Collector of Customs, Madras.

[No. 106/F. No. 22/6/67-Cus.IV.]

D. N. LAL, Deputy Secy.

(Department of Revenue and Insurance)

ORDER

F.E.R.A.

New Delhi, the 21st October 1967

S.O. 3710.—In exercise of the powers conferred by section 2B of the Foreign Exchange Regulation Act, 1947 (7 of 1947), the Central Government hereby authorises every Assistant Collector of Central Excise at Hyderabad and at Ahmedabad, to exercise the powers of an Assistant Director of Enforcement under section 19D of the said Act.

[No. 1/67-FERA/F. No. 1/3/67-Tech. Coord.]

R. C. MISRA, Dy. Secy.

(Department of Revenue and Insurance)

CORRIGENDUM

New Delhi, the 5th October 1967

S.O. 3711.—Substitute 1-6-67 for 16-1-67 against the name of Shri V. B. Joshi in this Ministry's Notification Income-tax Establishments No. 224 dated 26-7-67.

[No. F. 57/20/67-Ad. VI.]

M. G. THOMAS, Under Secy.

ERRATA

In the Notification of the Government of India in the Ministry of Finance, Department of Economic Affairs (Office of the Treasurer of Charitable Endowments for India) No. F. 1/1/67-SB-TCE, dated the 15th June, 1967, published as S.O. No. 2124 in the Gazette of India, Part II, Section 3(ii), dated the 24th June, 1967, at pages 2141 to 2171—

1. at page 2154—(i) against case No. 13, in column 4, for Rs. '28,90.00' read '28,900.00'.
(ii) against case No. 17, in column 4, for Rs. '1,65,000.' read '1,65,000.00' and for Rs. '58,000.00' read Rs. '1,58,000.00'.
2. at page 2156—against case No. 4, in column 8, for Rs. '10.46' read '10.96'.
3. at page 2158—(i) against case No. 13, in column 4, for the word 'Bombay's' read 'Bombay'.
(ii) against case No. 17, in column 4, for the figure '1956' read '1946'.
4. at pages 2158-59—against case No. 21, in column 8, for Rs. '300.00' read Rs. '30.00'.
5. at pages 2160-61—against case No. 27, (i) in column 3, line 2, for the figure '200' read '209'.
(ii) in column 11, against (Q)—Line 12 for '1.1.1967' read '31-1-1967'.
6. at page 2162—against case No. 3, under Madras, in column 4, for the word 'Loans' read 'Loan'.
7. at page 2163—against case No. 2, under West Bengal, in column 11, for the word 'balanced' read 'balance'.

CENTRAL BOARD OF DIRECT TAXES

INCOME TAX

New Delhi, the 7th October 1967

S.O. 3712.—In exercise of the powers conferred by sub-section (1) of section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf the Central Board of Direct Taxes hereby makes the following amendment in the Schedule appended to its Notification No. 72 (F. No. 50/137/67-ITJ) dated 22nd August, 1967, namely:—

In the said Schedule against Range I, Range II and Range III, Kanpur under column 3 the following shall be substituted:—

Range I, Kanpur.

1. Circle I, Kanpur.
2. Central Circle III, Kanpur.
3. Central Circle IV, Kanpur.
4. Jhansi.

Range II, Kanpur.

1. A, B, and C Wards, Circle II, Kanpur.
2. Special Circle, Kanpur.
3. Companies Circle, Kanpur.
4. Fatehgarh.
5. Project Circle, Kanpur.

Range III, Kanpur.

1. D, E, F, G, H, J, K and L Wards, Circle II, Kanpur.
2. Salary Circle, Kanpur.
3. Special Survey Circle, Kanpur.
4. Etawah.
5. Banda.
6. E.D. cum I.T. Circle, Kanpur.

7. I.T.O. Administration, Circle II,
Kanpur.
8. I.T.O., Collection, Circle II,
Kanpur.

The notification shall take effect from 6th October, 1967.

Explanatory Note

The amendment has become necessary on account of transfer of one post of AAC from Kanpur to Delhi.

(The above note does not form part of the notification, but is intended to be merely clarificatory).

[No. 123—F. No. 50/167/67-IJT.]

New Delhi, the 10th October 1967

S.O. 3713.—In exercise of the powers conferred by sub-section (1) of section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf, the Central Board of Direct Taxes hereby makes the following amendment in the Schedule appended to its Notification No. 98 (F. No. 50/167/67-ITJ) dated the 11th September, 1967, namely:—

In the said Schedule against B-Range, New Delhi, under column 2, the following shall be substituted:

B-Range, New Delhi.

1. Refund Circle, New Delhi.
2. Special Survey Circles I, II, III, IV, V, VI, VII, VIII, and IX, New Delhi.
3. District III, Wards A(I), C(I), E(I), G(I), I(I), K(I), and M(I), New Delhi.
4. District IV Wards A(I), B(I), C(I), and C(II), New Delhi.
5. Special Assessment Circles I, II, III, IV, VI and VIII, New Delhi.
6. Companies Circles I, III, XIX, XX, XXI and XXII.

Explanatory Note

The amendment has become necessary on account of the creation of four new Companies Circles known as Companies Circle XIX, XX, XXI and XXII in the Commissioners' charge.

(The above note does not form part of the notification, but is intended to be merely clarificatory).

[No. 124 (F. No. 50/167/67-ITJ).]

P. G. GANDHI, Under Secy.

OFFICE OF THE COLLECTOR OF CENTRAL EXCISE, HYDERABAD

Hyderabad, the 29th August, 1967

S.O. 3714.—In exercise of the powers conferred upon me by Rule 5 of the Central Excise Rule, 1944, I hereby delegate the powers under rules mentioned in Column 3 to the Officers mentioned in Column 4 of the Table below.

TABLE

Sl. No.	Nature of powers conferred on Collectors	Rule No.	Collectors powers to be delegated to.
1	2	3	4
1	To accept first A.S.P. application for full period for which special procedure can be availed of.	96ZA(1)	Superintendent

I	2	3	4
2	To accept first A.S.P. application for a period less than the prescribed period.	96ZA(2)	Superintendent
3	To determine the period for which a manufacturer may be precluded from working under the special procedure for failure to give proper notice for not availing of such procedure during the period for which permission has been granted to him.	96ZA(3)	Asstt. Collector.
4	(a) To accept renewal applications in form A.S.P. (b) To condone delay in submission of A.S.P. application for renewal.	96ZA(4) Do.	Superintendent (i) Superintendent for condoning delays not exceeding 15 days. (ii) Asstt. Collector for condoning delays exceeding 15 days.
5	To condone delay in submission of application for removal in form A.R. 6 and to condone delays in making monthly deposits.	96ZD(2)	(i) Superintendent for condoning delays not exceeding 5 days. (ii) Asstt. Collector if the delay exceeds the limits under (i) above.
6	To impose following penalties for mis-declaration etc. (i) To demand duty at full rate (ii) To confiscate goods (iii) To impose penalty not exceeding Rs. 2000/-	96ZF(i) 96ZF(ii) 96ZF(iv)	} Adjudicating Officers in accordance with their limits of powers.

[No.6/67]

[File No. V/16-B/8/1/67 MP]

M. L. ROUTH,

Collector

COLLECTORATE OF CUSTOMS & CENTRAL EXCISE, COCHIN**CENTRAL EXCISE***Cochin, the 30th September 1967*

S.O. 3715.—In exercise of the powers conferred by Sub-Rule 5 of Central Excise Rules, 1944, I hereby makes the following amendment in this Collectorate's Notification No. 7/1967-Central Excise dated 12th August 1967, namely:—

In Col. No. 4 against Serial No. 5 of the Table appended to the said notification, for the letters and figures "A.R. 6," the letter and figure "A.R. 10", shall be substituted.

[No. 9/67.]

[No. 9/67 C.E.—V/16B/30/16/67 CXI.]

D. N. KOHLI,
Collector.**MINISTRY OF COMMERCE***New Delhi, the 9th October 1967*

S.O. 3716.—The Central Government, having considered in consultation with the Forward Markets Commission, the application for renewal of recognition

made under section 5 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952) by the Punjab Company Ltd., Kikar Bazar, Bhatinda and being satisfied that it would be in the interest of the trade and also in the public interest so to do, hereby grants, in exercise of the powers conferred by section 6 of the said Act, recognition to the said Company for a further period from the 16th December, 1967 to the 5th November, 1970 (both days inclusive) in respect of forward contracts in cottonseed.

2. The recognition hereby granted is subject to the condition that the said Company shall comply with such directions as may from time to time be given by the Forward Markets Commission.

[No. 34(13)-C.G./67.]

S.O. 3717.—The Central Government having considered in consultation with the Forward Markets Commission, the application for renewal of recognition made under section 5 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952) by the Punjab Company Ltd., Kikar Bazar, Bhatinda, and being satisfied that it would be in the interest of the trade and also in the public interest so to do, hereby grants, in exercise of the powers conferred by section 6 of the said Act, recognition to the said Company for a further period of three years from the 6th November, 1967 upto the 5th November, 1970 (both days inclusive) in respect of forward contracts in kapas.

2. The recognition hereby granted is subject to the condition that the said Company shall comply with such directions as may from time to time be given by the Forward Markets Commission.

[No. 34(13)-C.G./67-I.]

M. L. GUPTA, Under Secy.

TEA CONTROL

New Delhi, the 9th October 1967

S.O. 3718.—In exercise of the powers conferred by Section 4 of the Tea Act, 1953 (29 of 1953), read with rules 4 and 5 of the Tea Rules, 1954, the Central Government hereby appoints Shri P. C. Borooah as a member of the Tea Board until the 31st March, 1969, in the vacancy caused by the death of Shri P. V. Ramchandran and makes the following further amendment in the Notification of the Government of India in the Ministry of Commerce No. S.O. 1143, dated the 6th April, 1966, namely:—

In the said notification, for entry 25, the following entry shall be substituted, namely:—

"25. Shri P. C. Borooah,
JAHNABI
P.O. Sibsagar,
Assam.

Representing consumers and other interests.

Representing consumers and other interests.

[No. 7(2)-Plant(A)/65.]

CORRIGENDUM

New Delhi, the 5th October 1967

S.O. 3719.—In the notification of the Government of India in the Ministry of Commerce S.O. 2962 dated the 18th August, 1967, published in sub-section (ii) of part II of Section 3 of the Gazette of India dated the 2nd September, 1967, for the words "a period of three years from the 18th August, 1967" read "the period ending with 18th April, 1968".

[No. 1(1)Plant(B)67.]

B. KRISHNAMURTHY, Under Secy.

MINISTRY OF STEEL, MINES AND METALS

(Department of Mines and Metals)

New Delhi, the 10th October 1967

S.O. 3720.—Whereas in pursuance of the notification of the Government of India in the late Ministry of Steel Mines and Fuel (Department of Mines and Fuel) No. S.O. 2839, dated the 15th December, 1959, under Section 9 of the Coal

Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government has acquired lands measuring 88.75 acres in the villages Bhukbhuki and Government Forest and the rights to mine, quarry, bore, dig and search for, win, work and carry away minerals in the lands measuring 10.75 acres in the villages Bhukbhuki and Government Forest in the District of Surguja;

And whereas Shri Sunder Lal, S/o Shri Raghunandan Lal of village Bhukbhuki, Tahsil Manindragarh, District Surguja (M.P.), the interested person, has under section 13 of the said Act, preferred his claim for compensation for acquisition of his land 3.00 Acres which form part of land so acquired to the competent authority;

And whereas the compensation offered by the competent authority has been accepted by him only under protest and there is a dispute as to the sufficiency of the amount of compensation offered;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 14 of the said Act, the Central Government hereby constitutes a Tribunal consisting of Shri Padmakant Choudhary, Additional Judicial Commissioner, Ranchi, part-time Tribunal for the purpose of determining the amount of compensation payable to Shri Sunder Lal.

[No. C-2-22(15)/63.]

S.O. 3721.—Whereas in pursuance of the notification of the Government of India in the late Ministry of Steel, Mines and Fuel (Department of Mines and Fuel) No. S.O. 2839, dated the 15th December, 1959, under Section 9 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government has acquired lands measuring 83.75 acres in the villages Bhukbhuki and Government Forest and the rights to mine, quarry, bore, dig and search for, win, work and carry away minerals in the lands measuring 10.75 acres in the villages Bhukbhuki and Government Forest in the District of Surguja;

And whereas Shri Rangu Ghore of village Bhukbhuki, Tahsil Manindragarh, District Surguja (M.P.), the interested person, has under section 13 of the said Act, preferred his claim for compensation for acquisition of his land 4.0 Acres which form part of land so acquired to the competent authority;

And whereas the compensation offered by the competent authority has been accepted by him only under protest and there is a dispute as to the sufficiency of the amount of compensation offered;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 14 of the said Act, the Central Government hereby constitutes a Tribunal consisting of Shri Padmakant Choudhary, Additional Judicial Commissioner, Ranchi, part-time Tribunal for the purpose of determining the amount of compensation payable to Shri Rangu Ghore.

[No. C-2-22(18)/63.]

S.O. 3722.—Whereas in pursuance of the notification of the Government of India in the late Ministry of Steel, Mines and Fuel (Department of Mines and Fuel) No. S.O. 2839, dated the 15th December, 1959, under Section 9 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government has acquired lands measuring 83.75 acres in the villages Bhukbhuki and Government Forest and the rights to mine, quarry, bore, dig and search for, win, work and carry away minerals in the lands measuring 10.75 acres in the villages Bhukbhuki and Government Forest in the District of Surguja;

And whereas Shri Sheo Shankar Jaiswal S/o Shri Dalsinger Jaiswal of village Bhukbhuki, Tahsil Manindragarh, District Surguja (M.P.), the interested person, has under section 13 of the said Act, preferred his claim for compensation for acquisition of his land 20.72 Acres which form part of land so acquired to the competent authority;

And whereas the compensation offered by the competent authority has been accepted by him only under protest and there is a dispute as to the sufficiency of the amount of compensation offered;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 14 of the said Act, the Central Government hereby constitutes a Tribunal consisting of Shri Padmakant Choudhary, Additional Judicial Commissioner, Ranchi, part-time Tribunal for the purpose of determining the amount of compensation payable to Shri Sheo Shankar Jaiswal.

[No. C-2-22(16)/63.]

M. S. K. RAMASWAMI, Dy. Secy.

MINISTRY OF TRANSPORT & SHIPPING**(Transport Wing)***New Delhi, the 4th October 1967*

S.O. 3723.—In exercise of the powers conferred by sub-section (1) of section 63A of the Motor Vehicles Act, 1939 (4 of 1939), and in supersession of the notification of the Government of India in the late Ministry of Transport and Aviation, Department of Transport, Shipping and Tourism (Transport Wing) No. 1-T(28)/53-Vol-II, dated the 29th June, 1966, the Central Government hereby reconstitutes the Inter-State Transport Commission, as follows:

- (1) **Shri S. N. Sinha**,
Additional Director General (Roads),
Ministry of Shipping (Roads Wing).—*Chairman.*

Shri V. B. Ahuja, Joint Director,
Traffic (Rates) Ministry of Railways
(Railway Board).—*Member.*

- (3) **Dr. V. G. Bhatia**, Director, Transport
Research, Ministry of Transport
and Shipping.—*Member.*

[No. 23-T(11)/67.]

B. M. MAZUMDAR, Under Secy.

(Transport Wing)**MERCHANT SHIPPING***New Delhi, the 4th October 1967*

S.O. 3724.—In exercise of the powers conferred by sub-section (1) of Section 7 of the Merchant Shipping Act, 1958 (44 of 1958), the Central Government hereby appoints with effect from the 14th August, 1967, **Shri Govind H. Seth**, Additional Director General of Shipping, Directorate General of Shipping, Bombay to be Director General of Shipping vice **Shri K. C. Madappa**, Joint Secretary and Director General of Shipping granted leave.

[No. 1-MA(39)67).]

K. V. SANKARAN, Dy. Secy.

(Transport Wing)**MERCHANT SHIPPING***New Delhi, the 7th October 1967*

S.O. 3725.—In pursuance of clause (a) of sub-section (1) of section 283 of the Merchant Shipping Act, 1958 (44 of 1958), the Central Government hereby declares that the Government of Czechoslovakia has accepted the safety convention as defined in clause (37) of section 3 of the said Act that is to say, the convention for the safety of Life at Sea, signed in London on the seventeenth day of June Nineteen hundred and sixty, as amended from time to time.

[No. F. 46-MA(10)/66.]

B. B. LAL, Under Secy.

(Directorate General of Shipping)**CORRIGENDUM****MERCHANT SHIPPING***Bombay, the 10th October 1967*

S.O. 3726.—In the Order of the Director General of Shipping No. S. O. 2321, dated the 7th June, 1967, published in the Gazette of India, Part II, Section 3,

Sub-section (ii), dated the 15th July, 1967, in the first column under heading 'Section', for the figure "146(2)" the figure "145(2)" shall be substituted.

[No. 20-SL(17)/66.]

GOVIND H. SETH,
Director General of Shipping.

MINISTRY OF EDUCATION

New Delhi, the 10th October 1967

S.O. 3727.—In exercise of the powers conferred by clause (a) of sub-section (2) of Section 5 read with sub-section (3) of section 8 of the University Grants Commission Act, 1956, the Central Government hereby appoints Shri P. B. Gajendragadkar, Vice-Chancellor, Bombay University, Bombay, as a member of the University Grants Commission vice Shri D. C. Pavate, since resigned. Shri Gajendragadkar shall hold office upto 30th November 1968 from the date of notification.

[No. F. 9-36/67-U2.]

G. K. CHANDIRAMANI, Addl. Secy.

DEPARTMENT OF COMMUNICATIONS

(P. & T. Board)

New Delhi, the 7th October 1967

S.O. 3728.—In pursuance of para (a) of Section III of Rule 434 of Indian Telegraph Rules, 1951, as introduced by S.O. No. 627, dated 8th March, 1960, the Director General, Posts and Telegraphs, hereby specifies the 1st November 1967 as the date on which the Measured Rate System will be introduced in Kalimpong Telephone Exchange.

[No. 5-46/67-PHB.]

D. R. BAHL,
Assistant Director General (PHB).

संचार विभाग

(डाक-तार बोर्ड)

नई दिल्ली, 7 अक्टूबर 1967

स्थायी आदेश क्रमसंख्या 3729.—स्थायी आदेश क्रमसंख्या 627, दिनांक 8 मार्च 1960 द्वारा लागू किये गए 1951 के भारतीय तार नियमों के नियम 434 के खण्ड III के पैरा (क) के अनुसार डाक-तार महानिदेशक ने कालिम्पोंग टेलीफोन केंद्र में 1-11-67 से प्रमाणित दर प्रणाली लागू करने का निश्चय किया है।

[सं० 5-46/67-पी०एच०बी०]

डी० आर० बहल,
सहायक महानिदेशक (पी०एच०बी०)

MINISTRY OF INDUSTRIAL DEVELOPMENT & COMPANY AFFAIRS

(Department of Industrial Development)

New Delhi, the 9th October 1967

S.O. 3730-IDRA/6/8/67.—In exercise of the powers conferred by Section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), read with rules 5(1) and 8 of the Development Councils (Procedural) Rules, 1952, the Central Government hereby appoints, till the 8th August, 1969, Shri Liladhar Kotaki, a Member of the Lok Sabha to be a member of the Development Council for Man-made Textiles established by the Order of the Government of India in this Ministry's Order No. S.O. IDRA/6/5/67, dated the 9th August, 1967, and directs that the following amendment shall be made in the said Order namely:—

In the said Order, after entry No. 28 relating to Shri D. H. Vora, the following entry shall be inserted namely:—

“29. Shri Liladhar Kotaki,
Member (Lok Sabha),
144, South Avenue,
New Delhi.”

[No. 2(1)-Dev. Council/68-L.C.]

ORDER

New Delhi, the 9th October 1967

S.O. 3731-IDRA/6/9/67.—In exercise of the powers conferred by Section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), read with rules 2, 5 and 8 of the Development Councils (Procedural) Rules, 1952, the Central Government hereby appoints, till the 16th October, 1968, Shri P. J. Manohar Rao to carry on the functions of the Secretary of the Development Council for Sugar Established by the Order of the Government of India, in the late Ministry of Industry No. S.O. 307 IDRA/6/1/67 dated the 11th January, 1967 for the scheduled industries engaged in the manufacture or production of sugar and directs that the following amendment shall be made in the said order, namely:—

In the said Order, for the existing para 2, the following para shall be substituted, namely:—

“2. Shri P. J. Manohar Rao, Deputy Director (Sugar Technical) in the Directorate of Sugar and Vanaspati (Department of Food) is hereby appointed to carry on the functions of Secretary to the said Development Council.”

[No. 2(2)/Dev. Council/68-L.C.]

R. C. SETHI, Under Secy.

(Department of Industrial Development)

(Indian Standards Institution)

New Delhi, the 4th October 1967

S.O. 2732.—In the title of licences No. CM-688 and CM/L-689, dated 17th June, 1964 held by M/s. Shree Maharaja Steel Mills (P) Ltd., Kapurthala, the details of which are published under S.O. 2651 in the Gazette of India, Part II, Section 3, Sub-Section 3(ii) dated 5th August, 1967, the following change has been made with effect from 28th September, 1967:

M/s. Shree Maharaja Steel Mills (P) Ltd., Lessee: M/s. Steel Corporation of Punjab, Industrial Area, Kapurthala.

[No. MD/55:688.]

S.O. 3733—In pursuance of sub-regulation (1) of Regulation 8 of the Indian Standards Institution (Certification Marks) Regulations, 1955, as subsequently amended, the Indian Standards Institution hereby notifies that twenty-seven licences, particulars of which are given in the Schedule hereto annexed, have been granted authorizing the licensees to use the Standard Mark.

THE SCHEDULE

Serial No.	Licence No. and Date	Period of Validity From	To	Name and Address of the Licensee	Article/Process Covered by the Licence	Relevant Indian Standard
1	2	3	4	5	6	7
1	CM/L-1507 1-9-1967	1-9-67	31-8-68	M/s. Containers & Closures Ltd, Gorifa (Naihati), 24 Parganas, West Bengal having their office at 2 Fairlie Place, Calcutta-1.	Ungalvanized steel drums, grade B ₂ (20 and 25 litres capacity only)	IS : 2552-1963 Specification for steel drums (galvanized and ungalvanized)
2	CM/L-1508 6-9-1967	16-9-67	15-9-68	M/s. Metropole Industries, Pradhankhunta, Distt. Dhanbad	BHC dusting powders	IS : 561-1962 Specification for BHC dusting powders (second revision)
3	CM/L-1509 6-9-1967	16-9-67	15-9-68	M/s. Metropole Industries, Pradhankhunta, Distt. Dhanbad.	DDT dusting powders	IS : 564-1961 Specification for DDT dusting powders (revised)
4	CM/L-1510 8-9-1967	16-9-67	15-9-68	M/s. Associated Wires & Conductors Co Pvt Ltd., Tanda Road, Jullundur City	Hard-drawn stranded all aluminium conductors for overhead power transmission purposes	IS : 398-1961 Specification for hard-drawn stranded aluminium and steel-cored aluminium conductors for overhead power transmission purposes (revised)
5	CM/L-1511 8-9-1967	16-9-67	15-9-68	M/s. Hemu Productions India), Mammoobahya Street, Aligarh (U.P.)	Mortice locks (verticle type)	IS : 2209-1966 Specification for mortice locks (verticle type)
6	CM/L-1512 12-9-1967	16-9-67	15-9-68	M/s. Plava Chemicals, 3-C Nelson Manick Mudaliar Road, Amijikarai, Madras-29.	DDT dusting powders	IS : 564-1961 Specification for DDT dusting powders (revised)
7	CM/L-1513 12-9-1967	16-9-67	15-9-68	M/s Tata Fison Industries Ltd, 431/4 Panchpakhadi Village, Balrajeshwar Road, Muland, Bombay-80 having their office at Ralli House, 21 Ravelin Street, Fort, Bombay-1.	BHC water dispersible powder concentrates	IS : 562-1962 Specification for BHC water dispersible powder concentrates (second revision)

8	CM/L-1514 15-9-1967	16-9-67	15-9-68	M/s. Britannia Biscuit Co. Ltd., M.T.H. Road, Padi, Madras- 50.	Biscuit (excluding wafer bis- cuits)	IS : 1011-1957 Specification for biscuits (excluding wafer biscuits)
9	CM/L-1515 15-9-1967	1-10-67	30-9-68	M/s. Dashmesh Engg. Works, 2614 Sultanwind Road, Amrit- sar	Water meters, 15 mm size: dry-dial, inferential type A	IS : 779E-1966 Specification for water meters (domestic type (third revision))
10	CM/L-1516 15-9-1967	1-10-67	30-9-68	M/s. Star Fitting Works, 17 Hurrochandra Mullick Street, Calcutta-5 having their Office at 64 Pathuria Ghata Street, Calcutta-6.	Tea-chest metal fittings	IS : 10-1964 Specification for plywood tea-chests (second revision)
11	CM/L-1517 15-9-1967	16-9-67	15-9-68	Jayalakshmi Fertilizers, Ven- katarayapuram, Tanuku West Godavari Distt., An- dhra Pradesh)	BHC dusting powders	IS : 561-1962 Specification for BHC dusting powders (se- cond revision)
12	CM/L-1518 15-9-1967	16-9-67	15-9-68	M/s. Jayalakshi Fertilisers, Venkatarayapuram, Tanuku, West Godavari Distt. (Andhra Pradesh)	DDT water dispersible powder concentrates	IS : 565-1961 Specification for DDT water dispersible powder concentrates (revised)
13	CM/L-1519 15-9-1967	16-9-67	15-9-68	M/s. Jayalakshmi Fertilizers, Venkatarayapuram, Tanuku West Godavari Distt., (Andhra Pradesh)	BHC water dispersible powder concentrates	IS : 562-1962 Specification for BHC water dispersible powder concentrates (se- cond revision)
14	CM/L-1520 15-9-1967	16-9-67	15-9-68	M/s. Jayalakshmi Fertilizers, Venkatarayapuram, Tanuku, West Godavari Distt., (Andhra Pradesh)	Endrin emulsifiable concen- trates	IS : 1310-1958 Specification for endrin emulsifiable concentra- rates
15	CM/L-1521 15-9-1967	16-9-67	15-9-68	M/s. Tata Fison Indu tries Ltd., Plot No. 94, Industrial Estate, Ambattur, Madras-58	DDT water dipserisble powder concentrates	IS : 565-1961 Specification for DDT water dispersible concentrates (revised)
16	CM/L-1522 15-9-1967	16-9-67	15-9-68	M/s. Deepak Pulverisers, Kolshet Road, Thana, (Near Power House)	BHC dusting powders	IS : 561-1962 Specification for BHC dusting powder (second revision)
17	CM/L-1523 15-9-1967	16-9-67	15-9-68	M/s. National Agro Chemicals Industrial Estate, Digha, Patana-1 (Bihar)	Endrin emulsifiable concentra- tes	IS : 1310-1958 Specification for endrin emulsifiable con- trates
18	CM/L-1524 15-9-1967	16-9-67	15-9-68	M/s. Tata Fison Industries Ltd., Plot No. 94, Indus- trial Estate, Ambattur, Mad- ras-58	BHC water dispersible powder concentrates	IS : 562-1962 Specification for BHC water dispersible powder concentrates (se- cond revision)
19	CM/L-1525 15-9-1967	16-9-67	15-9-68	M/s. Bharat Pulverising Mills (Pvt.) Ltd, 1074 Thiruvot- tiyur High Road, Madras-19	Copper oxychloride water dispersible powder concen- trates	IS : 1507-1966 Specification for copper oxychloride water dispersible powder concen- trates (first revision)

1	2	3	4	5	6	7
20	CM/L-1526 15-9-1967	16-9-67	15-9-68	M/s. Insecticides & Allied Chemicals, Narayanapuram, Velacherry High Road, Medavakkam, P. O. Madras-45	BHC dusting powders	IS : 561-1962 Specification for BHC dusting powders (<i>second revision</i>)
21	CM/L-1527 15-9-1967	16-9-67	15-9-68	M/s. Insecticides & Allied Chemicals, Narayanapuram Velacherry High Road, Medavakkam P. O. Madras-45.	DDT dusting powders	IS : 564-1961 Specification for DDT dusting powders (<i>revised</i>)
22	CM/L-1528 15-9-1967	16-9-67	15-9-68	M/s. Mysore Insecticides Co. Pvt. Ltd. No. 18 Vaidyanatha Mudali Street, Tondiarpet, Madras-21 having their office at No. 6, Linghi Chetty Street, Madras-1.	Copper oxychloride water dispersible powder concentrates	IS : 1507-1966 Specification for copper oxychloride water dispersible powder concentrates (<i>first revision</i>)
23	CM/L-1529 20-9-1967	1-10-67	30-9-68	M/s. New Chemi-Mineral Mills Pvt. Ltd, Chakravati Ashok Road, Kandivli East Bombay-67 having their office at 7A Dean Lane, Fort, Bombay-1.	Copper oxychloride water dispersible powder concentrates	IS : 1507-1966 Specification for copper oxychloride water dispersible powder concentrates (<i>first revision</i>)
24	CM/L-1530 26-9-1967	1-10-67	30-9-68	M/s. Warren Metal Industries Pvt. Ltd, 'H' Block, H'ide Road, Kidderpore, Calcutta-43 having their office at 31 Chowringhee Road, Calcutta-16	Tea-chest metal fittings	IS : 10-1964 Specification for plywood tea-chests (metal fittings) (<i>second revision</i>)
25	CM/L-1531 26-9-1967	1-10-67	30-9-68	M/s. Khaitan Sons & Co. (Tea-Chest) Ltd., 34 B. T. Road, Cossipore, Calcutta-2 having their office at 26 Chittaranjan Avenue, Calcutta-12	Tea-chest metal fittings	IS : 10-1964 Specification for plywood tea-chests (metal fittings) (<i>second revision</i>)
26	CM/L-1532 28-9-1967	1-10-67	30-9-68	The Rashtriya Engg. Works Regd. G.T. Road, Batala	Sand cast iron soil pipes, 50 mm 75 mm and 100 mm sizes only	IS : 1729-1964 Specification for sand cast iron spigot and socket soil, waste and ventilating pipes, fittings and accessories

27 CM/L-1533
28-9-1967

1-10-67

30-9-68 M/s. Sanito Engg. Works,
Hatlara Road Aswinnagore,
Baguihati, 24 Parganas having
their office at 35-H Raja
Nabakrishna Street, Cal-
cutta-5.

Ungalvanized steel drums,
grade B₁ (20-litre capacity only)

IS : 2552-1963 Specification for
steel drums (galvanized and
ungalvanized).

{No MD/33:16}

New Delhi, the 5th October 1967

S. O. 3734.—In pursuance of sub-regulations (2) and (3) of regulations 3 of the Indian Standards Institutions (Certification Marks) Regulations, 1955, the Indian Standards Institution hereby notifies that the Indian Standard(s), particulars of which are given in the Schedule hereto annexed, have been established during the period 16 to 30 September, 1967.

THE SCHEDULE

Sl. No.	No. and Title of the Indian Standard Established	No. and Title of the Indian Standard or Standards, if any, superseded by the new Indian Standard	Brief Particulars
1	2	3	4
1	IS:1397-1967 Specification for kraft paper (<i>first revision</i>)	IS:1397-1960 Specification for kraft paper	This standard prescribes the requirements and methods of sampling and test for kraft paper for wrapping and general packing purposes (Price Rs. 2.50)
2	IS:1753-1967 Specification for aluminium conductors for insulated cables (<i>first revision</i>)	IS:1753-1961 Specification for aluminium conductors in insulated cables	This standard specifies electrical and construction of solid or stranded circular and shaped aluminium conductors in insulated cables (Price Rs. 4.00)
3	IS:1849-1967 Code of practice for design and installation of limekilns	—	This standard covers essentially the principles for design and installation of vertical lime kilns of the mixed-feed type (Price Rs. 6.50)
4	IS:2454-1967 Method for determination of colour fastness of textile materials to artificial light (xenon lamp)	—	This standard prescribes a method for determination of colour fastness of textile materials of all kinds (cotton, wool, silk, etc.) and in all forms (fibre, yarn or fabric) to the action of artificial light, namely xenon lamp (Price Rs. 3.50)
5	IS:2628 (Part II)-1967 Specification for rotary wafer switches (low current rating) Part II rotary wafer switches with central mounting	—	This standard covers the requirements including the dimensional requirements, for rotary wafer switches (low current rating) with central mounting used in electronic and tele-communication equipment. Rotary wafer switches with normal-duty and heavy duty index mechanisms are covered in this specification (Price Rs. 6.50)
6	IS:3681-1966 General plan for spur and helical gears	—	This standard covers the general plan for cylindrical gears of involute, modified involute-flank forms, comprising of gears with straight or inclined teeth for connecting parallel shafts (Price Rs. 10.00)
7	IS:3756-1966 Method for gear correction	—	This standard covers the method for gear corrections of spur and helical gears with basic profile according to IS:2535-1963 and with number of teeth more than 10 (Price Rs. 4.00)
8	IS:3933-1966 Indian standard for colour identification of gas cylinders and related equipment intended for medical use	—	This standard applies to the identification of the contents of gas cylinders intended for medical use (Price Rs. 2.00)

1	2	3	4										
9	IS:4011-1967 Methods for dermatological tests for cosmetics	—	This standard prescribes methods for dermatological tests for cosmetics and their raw materials (Price Rs. 5.00)										
10	IS:4045-1967 General requirements for magnetic compasses and binnacles, class A, for use in sea navigation	—	This standard deals with the general requirements of liquid magnetic compasses intended for maritime navigation, having a direct reading system which may be of reflecting, projecting or transmitting types (Price Rs. 5.00)										
11	IS:4129-1967 Methods of chemical analysis of aluminium trifluoride	—	This standard covers methods of chemical analysis for fluorine and other constituents of aluminium trifluoride, general limits for which are given below :— <table><tr><th>Constituent</th><th>Percent</th></tr><tr><td>Total water</td><td>0.5 Max</td></tr><tr><td>Fluorine as aluminium fluoride</td><td>85 Min</td></tr><tr><td>Silica</td><td>0.5 Max</td></tr><tr><td>Iron oxide</td><td>0.3 Max</td></tr></table> (Price Rs. 5.00)	Constituent	Percent	Total water	0.5 Max	Fluorine as aluminium fluoride	85 Min	Silica	0.5 Max	Iron oxide	0.3 Max
Constituent	Percent												
Total water	0.5 Max												
Fluorine as aluminium fluoride	85 Min												
Silica	0.5 Max												
Iron oxide	0.3 Max												
12	IS:4130-1967 Safety code for demolition of buildings	—	This standard lays down the safety requirements for carrying out safety the demolition of all types of buildings, for example, residential buildings (load bearing structure, multi-storeyed framed structure), public buildings, and factories (Price Rs. 4.00)										
13	IS:4153-1967 Specification for trolleys for gas anaesthetic apparatus	—	This standard specifies the basic requirements relating to material construction and electrical safety precautions for trolleys for gas anaesthetic apparatus (Price Rs. 5.50)										
14	IS:4163-1967 Method for determination of inclusion content in steel by microscopic method	—	This standard prescribes the microscopic method for the determination of inclusion content in steel (Price Rs. 6.00)										
15	IS:4165-1967 Specification for thermostats for general purpose electric ovens	—	This standard covers the requirements and methods of tests of thermostats of the fluid filled or stem type, with an air-break switch intended for use in ac circuits at voltages not exceeding 250 volts, and having current ratings not exceeding 25 amperes (Price Rs. 5.00)										
16	IS:4201-1967 Application guide for current transformer	—	This guide covers application of current transformers for use with both electrical measuring instrument and meters (measuring current transformers) and electrical protective devices in non-balanced protective equipment, for example, for the operation of overcurrent devices both of the non-directional and directional types and for the operation of earthfault devices with time-lag characteristics (protective current transformers) (Price Rs. 6.00)										

1	2	3	4
17	IS: 4202-1967 Method for determination of chloride content of textile materials	—	This standard prescribes the methods for determination of water-soluble chloride in textile materials and the procedure for extracting the textile materials with water (Price Rs. 3.50)
18	IS: 4206-1967 Dimensions for nominal length and thread lengths for bolts, screws and studs	—	This standard lays down the basic dimensions for the nominal lengths and the corresponding thread lengths of bolts, screws and studs having the ISO metric screw threads in the diameter range 1.6 to 150 mm (Price Rs. 2.00)
19	IS: 4219E-1967 Specification for rice bran, oil, edible grades	—	This standard prescribes the requirements and methods of sampling and test for solvent-extracted rice bran oil used for edible purposes (Price Rs. 1.50)
20	IS: 4220E-1967 Specification for solvent-extracted sesame oil	—	This standard prescribes the requirements and methods of sampling and test for solvent-extracted sesame oil (Price Rs. 1.50)

Copies of these Indian Standards are available, for sale, with the Indian Standards Institution, Manak Bhavan, 9 Bahadur Shah Jafar Marg, New Delhi-1 and also its branch offices at (i) Bombay Mutual Terrace, Sandhurst Bridge, Bombay-7, (ii) Third and Fourth Floors, 5 Chowringhee Approach, Calcutta-13 (iii) Second Floor, Sathymurthi Bhavan, 54 General Patters Road, Madras-2, and (iv) 117/418B, Sarvodaya Nagar, Kanpur,

[No. MD/13:2]

S.O. 3735.—In pursuance of regulation 4 of the Indian Standard Institution (Certification Marks) Regulation 1955 the Indian Standards Institution hereby notifies that amendment (s) to the Indian Standard(s) given in the schedule here to annexed have been issued under the powers conferred by the sub-regulation (1) of Regulation 3 of the said Regulations.

THE SCHEDULE

Sl. No.	No. and title of the Indian Standard amended	No. and Date of Gazette Notification in which the establishment of the Indian Standard was notified	No. & Date of the Amendment	Brief particulars of the Amendment	Date from which the amendment shall have effect
1	2	3	4	5	6
1	IS : 203-1963 Specification for dry batteries for flashlight (second revision).	S.O. 2595 dated 1 August 1964.	No. 2 September 1967.	(i) Table III has been amended. (ii) Fig. 1 has been substituted by a new one. (iii) A new clause 7.1 (g) has been added.	30 September, 67.
2	IS : 1458-1965 Specification for railway bronze ingots and castings (revised).	S.O. 1308 dated 30 April 1966.	No. 3 September 1967	Clauses 6.3, 6.3.1 and B-3.4 have been amended.	
3	IS : 2128-1962 Specification for parathion technical.	S.O. 3593 dated 1 December 1962	No. 2 September 1967.	Clause B-3.3 has been amended.	
4	IS : 2652-1964 Schedule of terminals for leclanche type primary batteries.	S.O. 3865 dated 14 November 1964.	No. 2 September 1967.	Fig. 1 B has been substituted by a new one.	

1	2	3	4	5	6
5	IS : 2654-1964 Method for tensile testing of copper and copper alloys.	S.O. 83 dated 2 January 1965.	No. 1 September 1967.	Clause 6.7.1 has been amended.	30 September, 1967.
6	IS : 2655-1964 Method for tensile testing of copper and copper alloy tube.	S.O. 83 dated 2 January 1965.	No. 2 September 1967.		
7	IS : 3306-1965 Tolerance Limits for industrial effluents discharged into public sewers.	S.O. 2246 dt. 30 July 1966.	No. 1 September 1967.	Table 1 has been amended.	
8	IS : 3307-1965 Tolerance limits for industrial effluents discharged on land for irrigation purposes.	S.O. 664 dated 5 March 1966.	No. 1 September 1967.		
9	IS : 3387-1965 Specification for tooth-brush.	S.O. 1437 dated 14 May 1966.	No. 1 September 1967.	A new clause 9.3 has been added.	
10	IS : 3990-1967 Specification for combustion tubes.	S.O. 2177 dated 1 July 1967.	No. 1 September 1967.	Clauses B-2.1 and B-2.3 have been amended.	

Copies of these amendment slips are available, free of cost, with the Indian Standards Institution, Manak Bhavan, 9, Bahadur Shah Zafar Marg, New Delhi-1, and also its branches at (i) Bombay Mutual Terrace, Sandhurst Bridge, Bombay-7, (ii) Third and Fourth Floors, 5 Chowringhee Approach, Calcutta-13, (iii) Second Floor, Sathyamurthi Bhavan, 54 General Patters Road, Madras, (iv) 117/418-B, Sarvodaya Nagar, Kanpur.

[No. MD/13:5]

(Dr.) SADGOPAL,
Deputy Director General.

MINISTRY OF WORKS, HOUSING AND SUPPLY

(Department of Works and Housing)

New Delhi, the 10th October 1967

S.O. 3738.—In exercise of the powers conferred by Section 3 of the Public Premises (Eviction of Unauthorised Occupants) Act, 1958 (32 of 1958), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Works and Housing No. S.O. 1749, dated 11th May 1964, namely :—

In the Table below the said notification, add the following item at the end, namely:

THE TABLE

Designation of the officer	Categories of Public Premises and local limits of jurisdiction.
18. Officer-in-Charge, Estate Administration of a rank of Manager/Deputy Manager Assistant Manager/Administrator, Ordnance Factory, Tiruchirapalli.	Premises under the administrative control of the Ministry of Defence situated within the local limits of jurisdiction of the Ordnance Factory, Tiruchirapalli.

[No. F. 21012(9)/67-Pol.]
V. P. AGNIHOTRI, Dy. Secy.

MINISTRY OF INFORMATION AND BROADCASTING

ORDERS

New Delhi, the 4th October 1967

S. O. 3737.—In pursuance of the directions issued under the provisions of each of the enactments specified in the First Schedule annexed hereto, the Central Government after considering the recommendations of the Film Advisory Board, Bombay hereby approves the films specified in column 2 of the Second Schedule annexed hereto in Gujarati to be of the description specified against each in column 6 of the said Second Schedule.

THE FIRST SCHEDULE

- 1 Sub-Section 4 of the Section 12 and Section 16 of the Cinematograph Act, 1952 (Central Act XXXVII of 1952).
- 2 Sub-Section (3) of Section 5 and Section 9 of the Saurashtra Cinemas (Regulation) Act, 1953 (Saurashtra Act XVII of 1953).
- 3 Sub-Section (4) of Section 5 and Section 9 of the Bombay Cinemas (Regulation) Act, 1953 (Saurashtra Act XVII of 1953).

THE SECOND SCHEDULE

S. No.	Title of the film	Length ¹ 35mm.	Name of the Applicant	Name of the Producer	Whether a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1	Mahitichitra No. 85	274.32 M	Director of Information, Government of Gujarat, Ahmedabad.	Film dealing with news and current events (For release in Gujarat Circuit only).	
2	Gram Rakshak Dal (Home Guard).	290.46 M	Do.	Film intended for educational purposes (For release in Gujarat Circuit only).	

[No. F. 24/1/67-FP App. 1203.]

New Delhi, the 10th October 1967

S.O. 3738.—Notification S.O. No. 3373 dated the 8th September, 1967, appearing in the Gazette of India, Part II Section 3, Sub-Section (ii) Issue No. 38, dated the 23rd September, 1967 is hereby cancelled.

[No. F. 24/1/67-FP App. 1205.]

BANU RAM AGGARWAL, Under Secy.

MINISTRY OF LABOUR, EMPLOYMENT AND REHABILITATION

(Department of Labour and Employment)

New Delhi, the 6th October 1967

S. O. 3739.—In exercise of the powers conferred by section 73F of the Employees State Insurance Act, 1948 (34 of 1948), the Central Government hereby exempts, for a further

period of one year with effect from the 1st day of October, 1967 from the payment of the employer's special contribution leviable under Chapter V-A of the said Act, every factory:—

(a) which is engaged :—

- (i) exclusively in one or more of the manufacturing processes specified in column 1 of the Table annexed or any other manufacturing process which is incidental to or connected with any of the aforesaid processes, and
- (ii) partly in one or more of the manufacturing processes aforesaid and partly in one or more of the manufacturing processes specified in the definition of seasonal factory in clause (12) of Section 2 of the said Act, and

(b) which is situated in any area specified in the corresponding entry in column 2 of the said Table subject to the condition, if any specified in the corresponding entry in column 3 of the said Table.

TABLE

Name of the manufacturing process	Area where situated	Conditions
1. Redrying manufactured leaf tobacco.	Whole of India except the State of Jammu and Kashmir.	
2. Rice Milling	Do.	
3. Cold Storage	Do.	
4. Salt Manufacture	Do.	
5. Oil Mills	Do.	Provided that the process of oil milling is subsidiary to any other manufacturing process which is seasonal and so long as the number of employees engaged in oil milling is less than fifty.
6. Ice manufacture	The States of Andhra Pradesh, Bihar, Haryana, Madhya Pradesh, Punjab, Rajasthan and Uttar Pradesh and the Union Territories of Delhi, Himachal Pradesh and Chandigarh.	

[No. F. 6 (46)/66-HI.]

S.O. 3740.—In exercise of the powers conferred by section 73F of the Employees' State Insurance Act, 1948, (34 of 1948), and having regard to the location of the factory namely, the Biological Products Section, P.O. Veterinary College, Hissar, in an implemented area, the Central Government hereby exempts the said factory, from the payment of the employer's special contribution leviable under Chapter VA of the said Act for a further period of one year with effect from the 30th September, 1967.

[No. F. 6(63)/67-HI.]

S.O. 3741.—In exercise of the powers conferred by section 73F of the Employees' State Insurance Act, 1948, (34 of 1948), and having regard to the location of the factories namely, the Yeravda Prison Press and the Government Photozinc Press, Poona, in an implemented area, the Central Government hereby exempts the said factory, from the payment of the employer's special contribution leviable under Chapter VA of the said Act for a further period of one year with effect from the 30th September, 1967.

[No. F. 6(62)/67-HI.]

New Delhi, the 9th October 1967

S.O. 3742.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs D. P. Khandelwal and Sons (P.) Limited, 15, Loha Bhawan, P. D'Mello Road, Bombay-9, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the 1st day of June, 1967.

[No. 8/50/67-PF-II.]

S.O. 3743.—In pursuance of clause (c) of sub-paragraph (1) of paragraph 4 of the Employees' Provident Funds Scheme, 1952, the Central Government hereby appoints Shri R. V. Pant as a member of the Regional Committee for the State of Bihar and makes the following further amendment in the notification of the Government of India in the late Ministry of Labour No. S.R.O. 1380 dated the 4th July, 1953, namely:—

In the said notification, for the entry in the second column against serial Number 4, the entry "Shri R. V. Pant, Messrs Harinagar Sugar Mills Limited, P. O. Harinagar, District Champaran" shall be substituted.

[No. 12(7)/64-PF-II.]

S.O. 3744.—In pursuance of clause (b) of sub-paragraph (1) of paragraph 4 of the Employees' Provident Funds Scheme, 1952, the Central Government hereby appoints the Deputy Secretary (I) to the Government of Uttar Pradesh, Labour Department, as the member of the Regional Committee Employees' Provident Fund for the State of Uttar Pradesh in the vacancy caused by the resignation of Shri H. S. Sharma, and makes the following further amendment in the notification of the Government of India in the late Ministry of Labour and Employment No. S.O. 1703 dated the 29th June, 1960, namely:—

In the said notification against item (2), for the entry "Shri H. S. Sharma, Deputy Secretary to the Government of Uttar Pradesh, Labour Department, Lucknow", the entry "The Deputy Secretary (I) to the Government of Uttar Pradesh, Labour Department, Lucknow" shall be substituted.

[No. 12/5/64-PF-II.]

S.O. 3745.—In exercise of the powers conferred by the first proviso to section 6 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government, after making necessary enquiry into the matter, hereby specifies that, with effect from the 1st May, 1967, section 6 of the said Act shall, in its application to Messrs Rohit Mills Employees' Co-operative Supply and Credit Society Limited, Rohit Mills Premises, Khokhra, Mehemdabad, Ahmedabad-8, be subject to the modification, that for the words "six and a quarter per cent", the words "eight per cent" shall be substituted.

[No. 8/83/67-PF-II.]

S.O. 3746.—Whereas it appears to the Central Government that the employers and the majority of the employees in relation to the establishment known as Messrs Rohit Mills Employees' Co-operative Supply and Credit Society Limited, Rohit Mills Premises, Khokhra, Mahemdabad, Ahmedabad, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952) should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act, to the said establishment.

This notification shall be deemed to have come into force on the 1st day of May, 1967.

[No. 8/83/67-PF-II.]

HANS RAJ CHHABRA, Under Secy.

(Department of Labour and Employment)

Muz, the 6th October 1967

S.O. 3747.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Additional Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Pootkee Colliery of Messrs Bhowra Kankanee Collieries Limited, Post Office Kusunda, District Dhanbad and their workmen, which was received by the Central Government on the 27th September, 1967.

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947.

REFERENCE No. 30 of 1967

PARTIES:

Employers in relation to the Pootkee Colliery of Messrs Bhowra Kankanee Collieries Limited, Post Office, Kusunda, Dist. Dhanbad.

AND

Their Workmen.

PRESENT:

Shri Nandagiri Venkata Rao, Presiding Officer.

APPEARANCES:

For the Employers—Shri K. C. Nandkeolyar, Dy. Chief Personnel Officer.

For the Workmen—Shri Gopal Chandra Munshi, General Secretary, Khan Mazdoor Congress.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, dated, the 15th September 1967

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Pootkee Colliery of Messrs Bhowra Kankanee Collieries Limited, Post Office, Kusunda, District Dhanbad and their workmen, by its order No. 2/149/64-LRII dated 3rd April 1965 referred to the Central Government Industrial Tribunal, Dhanbad under section 10(1)(d) of the Industrial Disputes Act, 1947 for adjudication the dispute in respect of the matters specified in the schedule annexed thereto. The schedule is extracted below:

SCHEDULE

“Whether the dismissal of the workmen named below by the management of the Pootkee Colliery of Messrs Bhowra Kankanee Collieries Limited, from the dates shown against each was justified? If not, to what relief are the workmen entitled?”

Name and designation	Date from which dismissed
1. Rangoo Kora, Underground Trammer	1-10-1964
2. Jagdish Bhulan, Underground Trammer	1-10-1964
3. Matar Bhuian, Surface Trammer	1-10-1964
4. Soukhi Dusadh, Underground Trammer	30-9-1964
5. Gobind Dusadh, C.C. Machine Helper	1-10-1964”

2. The Central Government Industrial Tribunal, Dhanbad registered the reference as reference No. 54 of 1965 on its file. While it was pending before the Central Government Industrial Tribunal, Dhanbad the proceeding was transferred to this Tribunal, by the Central Government by its order No. 8/25/67-LRII dated 8th May 1967 under section 33(B)(1) of the Industrial Disputes Act, 1947. Consequently, the reference is renumbered on the file of this Tribunal as reference No. 30 of 1967. Both the parties filed their statement of demands.

3. The workmen Rangoo, Kora, Jagdish Bhuia, Matar Bhuian, Soukhi Dusadh and Gobind Dusadh (hereinafter referred to as the affected workmen) were workmen employed in different capacities in the colliery of the employers since a long time. On 6th August 1964 G. L. Vashisht, Head Surveyor reported to the Manager of the colliery that the affected workmen and six others had occupied unauthorisedly the new housing quarters still under construction, that inspite of his asking they refused to vacate the quarters and thus disobeyed his orders and that they were causing damage, delay and obstruction in completion of the quarters. Shri J. S. Arora, Manager ordered on the report to ask the affected workmen and others to vacate the quarters unauthorisedly occupied by them. The Labour Welfare Officer reported that he had repeatedly instructed the above persons to vacate the quarters but they had not obeyed. On this the Manager directed the Labour Welfare Officer to issue urgent notices to the unauthorised occupants to vacate the quarters. Accordingly the Manager issued notices to the affected workmen pointing out that their unauthorised occupation of the quarters under construction amounted to trespass, which was an offence and that they should vacate the quarters within 48 hours. On their non-compliance the affected workmen and others were issued chargesheets, alleging trespass and disobedience of lawful order of a superior which was misconduct under the standing orders and asking them to show cause why disciplinary action should not be taken against them. They were further directed through the chargesheets to vacate the quarters unauthorisedly occupied by them. Three of the affected workmen, Rangoo Kora, Matar Bhuian and Soukhi Dusadh and four others submitted a joint application to the Manager saying that they were living in the quarters for much more than six months with the consent of the Manager and that, as such, the chargesheets should be withdrawn. Again notices were issued to the three affected workmen stating that their statement that they were living in the quarters with the consent of the Manager, was wrong and that they should vacate the quarter within 24 hours. Thereafter all the five affected workmen were issued chargesheets No. 175, 184, 183, 181 and 179 of 1964 respectively on 24th September 1964 stating that inspite of repeated instructions they did not vacate the company's quarters unauthorisedly occupied by them and that they had committed misconduct under the standing orders. They were also asked to show cause why disciplinary action should not be taken against them. To this chargesheets the five affected workmen and five others sent a joint reply stating that the action of the Manager in suspending and chargesheeting them was highly illegal and unjust as they were given the quarters by the previous Manager Agarwalla. It is also stated that they were being harassed because they were members of Khan Mazdoor Congress. The Manager finding the explanation not satisfactory ordered domestic enquiry. H. S. Soudhi, the administrative officer was the enquiry officer. The enquiry officer recorded statements of J. S. Arora, Manager, S. N. P. Sinha, Labour Officer and G. L. Vashisht, Surveyor and submitted his report finding the five affected workmen and five others guilty of misconduct. On receipt of the report the Manager recommended dismissal of the affected workmen. The Agent, A. B. Shah approved the recommendation. Consequently, the five affected workmen were dismissed from service through the letters of the Manager dated 9th October 1964. Except the affected workmen Soukhi Dusadh, who was dismissed with affect from 30th September 1964 the affected workmen were dismissed with effect from 1st October 1964. The other five workmen who were also chargesheeted along with the five affected workmen and proceeded with the domestic enquiry vacated the quarters and, as such, no action was taken against them. These facts are not in dispute.

4. The case of the workmen is that the affected workmen occupied the quarters under constructions in question with the consent of the management itself and that the management decided to harass them because they had initiated the Khan Mazdoor Congress at the colliery. The stand taken by the employers is that the occupation of the quarters by the affected workmen was unauthorised, that they wilfully disobeyed the lawful order of their superior officer by not vacating the quarters inspite of repeated directions and giving sufficient time, that the domestic enquiry against them was fair and in accordance with the principles of natural justice, that the action taken by the management was fair, lawful, legal and justified and that to the knowledge of the management the union Khan Mazdoor Congress was not operating on the relevant date in the colliery and the affected workmen were not members of the said union prior to their dismissal.

5. The workmen were represented by Shri Gopal Chandra Munshi, General Secretary Khan Mazdoor Congress and the employers by Shri K. C. Nandkeolyar, Dy. Chief Personnel Officer. On behalf of the workmen two witnesses were examined. On behalf of the employers six witnesses are examined and Exts. M1 to M27 were marked. Exts W1 to W6 were also marked for the workmen.

6. I propose to see at the out-set if the action taken by the employers was with a view to victimise the affected workmen for their trade union activities or there was any discrimination in treating workmen of the colliery on that account. The alleged unauthorised occupation is said to be on 6th August 1964 as per the report, Ext. M1 of the Surveyor, and the dismissal orders issued to the affected workmen were dated 9th October 1964. MW1, deposed that he had become a member of the branch union in 1964, without referring to any date. He has also not stated when the other affected workmen joined the union. The counterfoil of his receipt for payment of his subscription, Ext. W1 is dated 16th August 1964. Hence, it is manifest that the action by the management against the affected workmen has started before. WW1 became the members of the branch union of the Khan Mazdoor Congress. WW2 does not say when he became the member of the branch union of the Khan Mazdoor Congress. No counterfoil receipt is proved to show when he became a member. Neither of the witnesses has even whispered as to what prominent part of the affected workmen had taken in the trade union activities to incur the displeasure of the employers. The case of the workmen is that no action was taken against the five workmen to whom notices and chargesheets were issued because they were not members of the branch union of the Khan Mazdoor Congress. WW1 says that the workmen vacated the quarters, that the two workmen apart from the five affected workmen were not dismissed, that he did not know why only the affected workmen were dismissed and not the remaining two and that it was owing to the sweet will and pleasure of the company. WW2 has stated that they dismissed the affected workmen because they were members of the Khan Mazdoor Congress branch while others were members of I.N.T.U.C. but has conceded in the same branch that the five affected workmen were dismissed because they did not comply with the orders of the company while the rest were not dismissed because they complied with the orders of the company. MW5 and 6 are two of the other workmen to whom notices and chargesheet were issued by the employers but no action was taken against them. MW5 has deposed that along with the five affected workmen he had also occupied unauthorisedly the quarter under construction along with four or five other workmen, but he was also chargesheeted in that connection, that he was one of the workmen along with the affected workmen who had submitted a common explanation stating that they did not want quarters but wanted work, that during the enquiry he and the five affected workmen and others had submitted a letter to the Manager stating therein also that they did not want quarters but wanted work and that a day after the letter was submitted by them to the Manager the workmen other than the five affected workmen vacated the quarters. On behalf of the workmen no question is put to him to elicit that action by the management was dropped against him because he was not a member of the branch union of the Khan Mazdoor Congress. MW6 also deposed that along with the affected workmen he and others also had occupied unauthorisedly the quarters under construction, that all of them had submitted a common explanation, that during the enquiry also he had submitted an explanation to the Manager stating therein that they were prepared to vacate the quarters and that he was not a member of the branch union when he was served with the chargesheet. To this witness also no question is put in the cross-examination to show that the action was dropped against him because he was not a member of the branch union of the Khan Mazdoor Congress. Exts. M24 and M25 are the two letters spoken to by the witnesses. MW5 and MW6. These letters are proved by MW1. Through these two letters the workmen expressed regret for their occupying the quarters under construction unauthorisedly and promised to vacate them immediately and never to commit such offence in future. Of course, these two letters are not signed by the affected workmen. But the letters go to prove that further action against the workmen other than the affected workmen was dropped because they had agreed to obey the orders of their superiors and vacated the quarters in question and not because they were non-members of Khan Mazdoor Congress. This material does not even suggest that the employer sought to dismiss the affected workmen with the intention of damaging Khan Mazdoor Congress or with a view to victimise the affected workmen for their trade union activities. Thus, there is no substance in the allegation made by the workmen in this respect.

7. Now it is to be seen how far the departmental enquiry held by the employers against the affected workmen was in accordance with the principles of natural justice, fair, lawful, legal and justified. The first chargesheets issued to the affected workmen on 11th September 1964 are Exts. M7 to M11. It is clearly stated therein that the affected workmen, in not vacating the quarters in question in obedience to the orders issued by their superiors had committed misconduct under the Standing Orders. The reply of three affected workmen and other workmen to the above chargesheets was a common one and it is Ext. M12. In their reply they stated that they were living in the quarters with "your consent" (the Manager,

J. S. Arora). On this the Manager, J. S. Arora issued the letters dated 15th September 1964, Exts. M13, M14 and M15 stating therein that the affected workmen 'were not living in the quarters with his consent, that they were occupying the same unauthorisedly and that they should vacate them within 24 hours. On non-compliance with the direction the Manager issued fresh chargesheets on 24th September 1964 to the affected workmen, Exts. M16 to M20 alleging again that the affected workmen had committed misconduct under the standing orders and calling upon them to show cause why disciplinary action should not be taken against them. To this the affected workmen and others submitted a common explanation, Exts. M21 changing their stand and stating that they were in occupation of the quarters in question with the consent of the previous Manager, Agarwalla. The management finding the explanation not satisfactory started the domestic enquiry. The enquiry was conducted by H. S. Soudhi and his enquiry report is Ext. M23. During the enquiry three prosecution witnesses were examined whose statements are Exts. M22, M27, and M28. All these statements contained the endorsement signed by the Enquiry Officer and the concerned deponents, that the workmen chargesheeted refused to cross examine the witnesses. All the three prosecution witnesses MWs. 1, 2 and 4 and the Enquiry Officer MW3 have come into the witness box, and proved their statements Exts. M22, M27 and M28 and the enquiry report is Ext. M23. During the cross-examination the workmen did not even put a suggestion to the witnesses that the affected workmen did not participate in the domestic enquiry, were not given sufficient opportunity to cross examine the prosecution witnesses or were refused the facility of adducing defence evidence. It is now argued that the prosecution did not examine Agarwalla, the previous Manager. But it was the case of the affected workmen that they were in occupation of the quarters under permission of Agarwalla and, as such, it was their duty to examine him. Under these circumstances, I do not find any fault with the domestic enquiry. It was correctly held and, as such, does not require any interference. On the report of the enquiry the Manager, J. S. Arora recommended dismissal of the affected workmen and it was approved by the Agent, A. B. Shah, as spoken to by the Manager, MW1 and seen from the chargesheets, Exts. M16 to M20. As per the standing order 27(1) of the standing orders wilful disobedience of any lawful or reasonable order of a superior constitutes misconduct. The case of the affected workmen was that they were in occupation of the quarters in question with the permission of the previous Manager, Agarwalla. They have failed to substantiate it. Even if it is assumed to be proved, that cannot come to their rescue. Because Standing Order No. 33 states,—

"The company shall have the right to transfer an employee from quarters allotted to him for use, to other quarter, and also the right to require him to give up such quarters when so required by the company."

It follows that even if the affected workmen were in occupation of the quarters in question under permission of the previous Manager, Agarwalla, the present Manager, J. S. Arora could order the affected workmen to vacate them and the affected workmen not complying with the order should be deemed to have committed misconduct under standing orders No. 35 and exposing themselves to the punishment. As I have already pointed out, before issuing the chargesheets dated 24th September 1964, Ext. M16 to M20, the management had asked orally and also issued written notices Exts. M2 to M6 dated 8th September 1964, Exts. M7 to M11 dated 11th September 1964 and Exts. M13 to M15 dated 15th September 1964. But persistently the affected workmen refused to comply with the order of the Manager. For the reasons mentioned above, it cannot be said that the order issued by the Manager were not lawful or reasonable.

8. For the above reasons I hold that the dismissal of the five affected workmen from the dates shown against each in the schedule of the reference, by the management of Pootkee Colliery of M/s. Bhowra Kankance Collieries Ltd., was justified and, consequently, they are not entitled to any relief. Considering circumstances of the case no order is passed as to costs. The award is made accordingly and submitted under section 15 of the Industrial Disputes Act, 1947.

Sd/-

(N. Venkata Rao).

Presiding Officer,
Central Government Additional Industrial
Tribunal, Dhanbad.

APPENDIX I

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL
TRIBUNAL AT DHANBAD

REFERENCE No.. 30 of 1957

Parties

:—Employers in relation to the Pootkee Coalfield of Messrs Bhowra Kankanee Collieries Limited, Post Office, : Kusund, Dist. Dhanbad.

Their Workmen

List of Documents Admitted in Evidence for Employer

Distinguishing mark or number	Description of document & date	Date of admission	Whether admitted or proved	Proved by
Ext. M1	Letter dt. 6-8-64 to Manager by the Surveyor G. L. Vashisht reg. unauthorised occupation by 10 workmen.	1-8-67	Proved	MW1
Ext. M2	Letter dt. 8-9-64 from Manager to Rangoo Kora.	Do.	Do.	Do.
Ext. M3	Letter dt. 8-9-64 from Manager to Jagdish Bhuia.	Do.	Do.	Do.
Ext. M4	Letter dt. 8-9-64 from Manager to Matar Bhuian.	Do.	Do.	Do.
Ext. M5	Letter dt. 8-9-64 from Manager to Soukhi Dusadh.	Do.	Do.	Do.
Ext. M6	Letter dt. 8-9-64 from Manager to Gobind Dusadh	Do.	Do.	Do.
Ext. M7	Chargesheet to Rangoo Kora.	Do.	Do.	Do.
Ext. M8	Chargesheet to Jagdish Bhuian.	Do.	Do.	Do.
Ext. M9	Chargesheet to Matar Bhuian	Do.	Do.	Do.
Ext. M10	Chargesheet to Soukhi Dusadh.	Do.	Do.	Do.
Ext. M11	Chargesheet to Gobind Dusadh.	Do.	Do.	Do.
Ext. M12	Joint petition of workmen dt. 14-9-64 to Manager.	Do.	Do.	Do.
Ext. M13	Notice dt. 15-9-64 to Rangoo Kora.	Do.	Do.	Do.
Ext. M14	Notice dt. 15-9-64 to Soukhi Dusadh.	Do.	Do.	Do.
Ext. M15	Notice dt. 15-9-64 to Matar Bhuian.	Do.	Do.	Do.
Ext. M16	Chargesheet to Rangoo Kora	Do.	Do.	Do.
Ext. M17	Chargesheet to Jagdish Bhuian.	Do.	Do.	Do.
Ext. M18	Chargesheet to Matar Bhuian.	Do.	Do.	Do.
Ext. M19	Chargesheet to Soukhi Dusadh.	Do.	Do.	Do.
Ext. M20	Chargesheet to Gobind Dusadh.	Do.	Do.	Do.

Distinguishing mark or number	Description of document & date	Date of admission	Whether admitted or proved	Proved by
Ext. M21	Joint petition dt. 1-10-64 by workmen to Manager.	1-8-67	proved	MW1
Ext. M22	Statement dt. 7-10-64 of Sri J. S. Arora in respect of chargesheets No. 175 to 185/64 dt. 24-9-64.	Do.	Do.	Do.
Ext. M23	Enquiry report dt. 7-10-64	Do.	Do.	Do.
Ext. M24	Letter dt. 3-10-64 from Ramphal	Do.	Do.	Do.
Ext. M25	Joint application dt. 3-10-64 from Kali Dusadh. and 3 others.	Do.	Do.	Do.
Ext. M26	Form of agreement between management & C. M. L.W. O. reg. Housing Scheme.	Do.	Do.	Do.
Ext. M27	Statement of Shri S.N.P. Sinha L.W. O. dt. 7-10-64	Do.	Do.	MW2
Ext. M28	Statement of Shri Vashisht Surveyor.	9-8-67	Do.	MW3

List of Documents Admitted in Evidence for Workmen

Distinguishing mark or number	Description of document & date	Date of admission	Whether admitted or proved	Proved by
Ext. W1	Counterfoil receipt dt. 16-8-64	20-7-67	Proved	WW1
Ext. W2	Copy of letter dt. 9-10-64 to Rangoo Kora.	1-8-67	Do.	MW1
Ext. 3	Copy of letter dt. 9-10-64 to Jagdish Bhuian.	Do.	Do.	Do.
Ext. W4	Copy of letter dt. 9-10-64 to Matar Bhuian.	Do.	Do.	Do.
Ext. W5	Copy of letter dt. 9-10-64 to Sri Soukhi Dusadh.	Do.	Do.	Do.
Ext. W6	Copy of letter dt. 9-10-64 to Gobind Dusadh.	Do.	Do.	Do.

(Sd.) N. VENKATA RAO,

Presiding officer Central Government Industrial Tribunal Additional Dhanbad

APPENDIX II

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL
TRIBUNAL AT DHANBAD

REFERENCE NO. 30 OF 1967.

PARTIES :

Employers in relation to the Pootkee Colliery of Messrs. Bhowra Kankae
Collieries Limited, Post Office : Kusunda, Dist. Dhanbad.

Vs.

Their Workmen

List of Witnesses Examined for the Employers

No. of Witness	Name of the witness	Date of examination
MW 1	J. S. Arora	1-8-1967
MW 2	Shym Nandan Prasad Sinha	Do.
MW 3	Harratan Singh Soudhi	9-8-1967
MW 4	Gandhari Lal Vashisht	Do.
MW 5	Kali Dusadh	Do.
MW 6	Mathura Dusadh	Do.

List of Witnesses Examined for the Workmen

No. of witness	Name of the witnesses	Date of examination
WW 1	Jagdish Bhuia	20-7-67
WW 2	Gobind Dusadh	20-7-67

(Sd.) N. VENKATA RAO,
*Presiding Officer,*Central Govt. Additional Industrial Tribunal,
at Dhanbad.

[No. 2/149/64-LRII.]

New Delhi, the 7th October 1967

S.O. 3748.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Western Kajora Colliery, Post Office Raniganj, District Burdwan and their workmen, which was received by the Central Government on the 30th September, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE No. 41 OF 1967.

PARTIES:

Employers in relation to the Western Kajora Colliery,

AND

Their Workmen

PRESENT:

Shri S. K. Sen—Presiding Officer.

APPEARANCES:

On behalf of Employers—Shri A. K. Basu, Advocate.*On behalf of workmen*—Shri Bankey Singh, Org. Secretary, Colliery Mazdoor Union.

STATE: West Bengal

INDUSTRY: Coal Mines

AWARD

By Order No. 6/105/66-LRII dated the 18th May, 1967 the Central Government referred for adjudication an industrial dispute between the employers in relation to the Western Kajora Colliery, P.O. Raniganj, Dist. Burdwan, and their workmen in respect of the matter specified in the following schedule :

"Whether the stoppage of work of Shri Nathuni Singh, Pick Miner with effect from the 9th December, 1965 to 24th March, 1966 and Shri Sitaram Bin, S/Trammer, with effect from the 4th February, 1966 to 22nd February, 1966 (both inclusive) by the management of Western Kajora Colliery, Post Office Raniganj, District Burdwan was justified? If not, to what relief are the workmen entitled?"

2. According to the union, Nathuni Singh was an Organiser and active member of the branch of the Colliery Mazdoor Union at Western Kajora colliery and represented the grievances of other workmen before the manager and so the manager was displeased with him. There was another recognised union at the colliery and the management did not want a branch of the Colliery Mazdoor Union to function. The management was therefore harassing the workmen who were taking active part in the newly formed branch of the Colliery Mazdoor Union. Nathuni Singh, Pick Miner, was suffering from a painful tooth ache from 6th to 8th December, 1965 and got himself treated by the Colliery Medical Officer and could not attend to his duties on those days. On 9th December, 1965 he went to join his duty, but was not permitted by the manager to join and he was told that he would be served with a chargesheet for unauthorised absence from 6th December. He received the chargesheet by post on the 11th or 12th December and sent a reply by registered post. As he did not hear from the manager for some time and was not permitted to join his duty, he brought the matter to the notice of the Organising Secretary of the Union, Shri Bankey Singh who wrote to the A.L.C., Central, Raniganj seeking his intervention. A conciliation proceeding was held by the A.L.C., Central, Raniganj and it was agreed by a settlement made before the A.L.C., Central, Raniganj on 22nd March, 1966 that Nathuni Singh would be allowed to join his job by 25th March, 1966 and that if no enquiry, had been held on the chargesheet on Nathuni Singh, the matter would be finalised by 15th April, 1966. Nathuni Singh was permitted to join his duty on 25th March, 1966 but no enquiry was held and he was not paid his wages for the period from 9th December 1965 to 24th March, 1966. This matter of non-payment of wages for the period of absence was then raised before the A.L.C. Central Raniganj, who held another conciliation proceeding but that proceeding ended in failure. According to the union Sitaram Bin, S/Trammer, was also not permitted to join his duty by the management between 4th and 22nd February, 1966 and that case also was brought to the notice of the A.L.C., Central, Raniganj but there was no settlement.

3. According to the written statement of the management, when Nathuni Singh appeared before the manager on 9th December, 1965 after absence from 6th December, he was sought to be served with a chargesheet but he did not accept the chargesheet, and so the chargesheet had to be sent by post and Nathuni Singh also sent a reply by post; during the period from 9th December, 1965 Nathuni Singh was absent from the colliery and did not try to join his

duty; the management did not suspend him and never prevented him from joining his duty. According to the management, therefore, Nathuni Singh was not entitled to any payment for the period of absence from 9th December, 1965 to 24th March, 1966. As regards Sitaram Bin, according to the management, he was absent voluntarily from 4th February, 1966 to 22nd February, 1966 and so there could be no claim for wages by Sitaram Bin for that period.

4. So far as Sitaram Bin is concerned, he has not appeared before the tribunal at the hearing and Sri Bankey Singh who appeared for the union has not pressed his case. Regarding Sitaram Bin therefore it must be held that there is no dispute at present.

5. Regarding Nathuni Singh, he has appeared before the tribunal and given evidence stating that because of his illness, namely painful tooth ache he appeared before the colliery medical officer on 6th, 7th and 8th December, 1965 and stayed away from duty with the approval of the Medical Officer; that on 9th December when he was fit he asked for a fit certificate from the Medical Officer but the Medical Officer did not give him such a certificate, and thereafter he appeared before the manager and asked for permission to join his duty, but the manager refused permission and asked him to get work from the Conciliation Officer, and also told him that he would be chargesheeted for unauthorised absence. According to Nathuni Singh he asked for a copy of the chargesheet but the manager told him that it would be sent by post. Nathuni Singh received a copy of the chargesheet on 11th or 12th December and sent a reply in Hindi but thereafter no enquiry was held, and therefore the Union leader, Shri Bankey Singh, started a case before the Conciliation Officer; and at the intervention of the Conciliation Officer he was taken back from 25th March, 1966, but no enquiry was held even thereafter and he was not paid any wages for the period between 9th December, 1965 and 24th March, 1966. He claims the wages for that period.

6. According to Shri A. K. Basu appearing for the management Nathuni Singh was guilty of misconduct because he was absent for 3 days from 6th to 8th December without any intimation to the management and without taking leave. Nathuni Singh made a claim in cross examination that on 6th December after his treatment by the doctor, he did go to the manager and showed him his swollen face, but this evidence does not appear to be worthy of credit, as no such case was made out in the written statement of the union or by Nathuni Singh his examination-in-chief. Nathuni Singh's demeanour during cross examination did not appear to be satisfactory. Shri A. K. Basu also has pointed out that in reply to the chargesheet, Ext. A, Nathuni Singh cast aspersions on the manager, saying that he had never met such a liar as the Manager before, and that for his conduct in relation to the manager, the management could have started a proceeding. It is true that the tone of the reply to the chargesheet, Ext. A, is unsatisfactory. But no proceeding was started for rudeness to the manager or for insubordination. The chargesheet was only for unauthorised absence from 6th December 1965, but the absence was only for 3 days; and there is no evidence to contradict the evidence of Nathuni Singh that he was suffering from a painful tooth ache during those 3 days and that he went to the Colliery Medical Officer for treatment. Moreover, under the model Standing Orders, unauthorised absence for 10 days or more is a misconduct for which an order of dismissal may be passed. Absence for 3 days only is not such misconduct, although if the absence is without sufficient reason the workman may forfeit his wages for the days. The evidence of Nathuni Singh, that on 9th December, 1965 as soon as he went to see the manager, the manager told him that he would not be permitted to join his work and that subsequently he attempted to join his duty and was not allowed to do so, stands practically unchallenged, because neither the manager, nor any other witness from the colliery itself has appeared on behalf of the management. The only witness examined for the management is one Biswanath Bhuwarka who is an Assistant in-charge of the Head office at Calcutta, and whose knowledge about the case is derived from the papers sent to him about a week before the date of hearing before the tribunal. There is Nathuni Singh's evidence that as he took an active part in organising the branch of the Colliery Mazdoor Union at the colliery and represented grievances of other workmen to the manager, the manager was not pleased with him; that the relationship between Nathuni Singh and the manager was strained is clear from the tone of Nathuni Singh's written reply to the chargesheet. It appears that because the management was displeased with him the management used the 3 days' absence by the workman to initiate proceedings against him, although such absence did not ordinarily call for a chargesheet. It must also be found in the absence of evidence to the contrary that the management wrongfully kept Nathuni Singh out of work between 9th December, 1965 and 24th March, 1966 and therefore Nathuni Singh is entitled to wages for that

period. In view of the tone of his reply to the chargesheet and the attitude he took up during cross examination, I think that Nathuni Singh should not be allowed the costs which he has also claimed in addition to the wages.

7. My award therefore is that so far as Sitaram Bin. S/Trammer is concerned, there is no dispute subsisting, and so far as Sri Nathuni Singh, Pick Miner is concerned, the action of the management in stopping him from work from 9th December, 1965 to 24th March, 1966 was not justified; Nathuni Singh is, therefore, entitled to wages for that period.

No order is made as to costs.

Dated the 26th September, 1967.

(Sd.) S. K. SEN,
Presiding Officer.

[No. 6/105/66-LRII.]

S.O. 3749.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Sijua Colliery of Messrs Tata Iron and Steel Company Limited, Post Office Sijua, District Dhanbad and their workmen, which was received by the Central Government on the 30th September 1967.

BEFORE THE CENTRAL GOVT. INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, JABALPUR.

Camp at Dhanbad

Dated, the 7th September, 1967

PRESENT:

Sri G. C. Agarwala—Presiding Officer.

REFERENCE No. 76 OF 1964 (DHANBAD TRIBUNAL)

REFERENCE No. CGIT/LC(R)(11)/67 (JABALPUR TRIBUNAL)

PARTIES:

Employers in relation to Sijua Colliery of Messrs Tata Iron and Steel Company Limited, Post Office Sijua, District Dhanbad.

Versus

Their workmen through the Congress Mazdoor Sangh, Camp Jorapokhar No. 1, P.O. Jealgora, District Dhanbad.

APPEARANCES:

For employers.—Sri S. N. Singh, Asstt. Chief Personnel & Welfare Officer.

For workmen.—Sri B. N. Sharma, President Congress Mazdoor Sangh, Dhanbad.

INDUSTRY: Coal Mine.

DISTRICT: Dhanbad (Bihar).

AWARD

The Government of India, Ministry of Labour & Employment, by Notification No. 2/52/64-LR-II dated 26-6-1964 referred the following matter of dispute under Sec. 10 I.D. Act for Adjudication to the Central Government Industrial Tribunal, Dhanbad :—

Matter of Dispute

Whether the action of the management of the Sijua Colliery of Messrs Tata Iron and Steel Company Limited, Post Office Sijua, District Dhanbad, in suspending Shri Laloo Mahato, Pump Khalasi, for ten days with effect from the 9th December, 1963 and subsequently dismissing him from service with effect from the 30th January 1964 was justified; if not, to what relief is the workman entitled?

The proceedings remained pending before the said Tribunal till transferred to this Tribunal by Notification No. 8/25/67-LRII dated April 25, 1967.

The written statement on behalf of the workmen was filed before the Dhanbad Tribunal on 29th August 1966. The management filed their written statement on 30th July 1967. No rejoinder was filed by the workmen.

Before taking up the dispute under reference a preliminary objection raised on behalf of the employers in para 1 of their written statement may first be disposed of. It was stated that as "the present reference arises out of the individual dispute and is neither supported by a substantial number of workmen nor their Union and as such outside the purview of the Industrial Disputes Act." The plea has no merit. The dispute has been sponsored by a Union, Congress Mazdoor Sangh. It was for the employers to have proved that this was not the representative of their workmen (*vide* Aligarh Electric Supply Co. *vs.* Its workmen, reported in 1966(II)LLJ p. 839-High Court, Allahabad). This they have failed to show. It is pertinent to observe that this Union raised the dispute in conciliation and the conciliation failure report appended with the order of reference shows that no such plea was taken by the management before the Conciliation Officer. As a matter of fact, in their letter dated 20/21st May, 1964 which is also a part of the conciliation proceedings, the management did not challenge representative capacity of this Union. That being so, there is no substance plea and the dispute is an industrial dispute.

Coming to the facts, they are short and simple. The workman concerned, Laloo Mahato a Pump Khalasi, had been in the service of the Sijua Colliery belonging to employers, M/s Tata Iron and Steel Company Ltd., for a number of years. He has been residing in village Sijua in his house. One Sri U. A. Singh Deo, A Gumastha of the Colliery submitted a report on 19th October 1963 that Laloo Mahato was erecting a boundary wall on plot no. 966 belonging to the Company (Ex. E/3). In consequence of this, a charge-sheet (Ex. E/11) was issued to Laloo Mahato. He submitted an explanation stating that the said wall was a part of an old existing wall of his house which had fallen down in rains and he had just repaired it. He stated that nothing new had been done. The management was not satisfied with this explanation and Sri J. Lal, Labour Welfare Officer (Personnel) was appointed Enquiry Officer. The Enquiry Officer commenced the enquiry on 20th November 1963 (Series Ex.E/4). Prior to this Laloo Mahato had filed an application dated 18th November, 1963 (Ex.E/1) requesting the management to allow him time to collect necessary papers in order to show his title to the land. The Enquiry Officer on 20th November 1963 passed an order requiring him to file papers within two days. Sri Laloo Mahato participated in this enquiry but could not produce documentary evidence. The Enquiry Officer submitted a finding on 27th November 1963 holding that Sri Laloo could not prove his title and found him guilty of the charge which was considered as a misconduct under Cl. 19(1) and Cl. 27 of the Standing Orders. He was thereafter suspended for 10 days by way of punishment on the same date i.e., 27th November 1963. Sri Laloo Mahato did not demolish the wall and the management commenced another proceeding by means of charge-sheet dated 25/27th December, 1963. He was required to show cause why he should not be dismissed for the continuance of the offence of unauthorised construction. The same Officer, Sri J. Lal, was appointed the Enquiry Officer. The enquiry commenced on 8th January 1964 and the record of proceedings (Ex. E/9 series) would show that Laloo Mahato appeared and wanted adjournment. This was not granted. He did not participate in the enquiry and as Enquiry Officer found him guilty, he was dismissed from service.

From the above facts, admitted or proved by documents, it is clear that Sri Laloo Mahato had been dismissed for an assumed misconduct that he had encroached on the land of the Company by erecting a wall and not complying with the order of the management to demolish the same. This is a wanton abuse of coercive powers of the management which is against all canons of social justice and is not covered by any of the provisions of the Standing Orders. Sri Laloo had raised a *bona fide* claim of title for the land from the very beginning. He wanted time to file documents in support of his claim but for which reasonably sufficient opportunity was not given either by the management or the Enquiry Officer. He claimed the land through his forefathers and an Appellate Court judgment has been filed by him which shows that there was litigation between his father Haradhan Mahato and another Plaintiff-Respondent *versus* Bigha Mahato Defendant-Appellant. The management has also filed a certified copy of the Appellate Court judgment in a title suit between State of Bihar and the Company, Tata Iron and Steel Company Ltd. It is indeed true that in none of the litigations the other side was a party. If the litigation of land between Haradhan

Mahato and others, the company was not a party. That may be so, but the *bona fides* in the claim of Sri Laloo for the title of the land is abundantly established. The Company had no right to resort to disciplinary action and achieve by coercive method the fulfilment of their right and title over the land. Cl.19(1) of the Standing Orders under which Sri Laloo Mahato has been found guilty and punished as follows:—

“Wilful insubordination or disobedience, whether alone or in combination with another or others, of any lawful or reasonable order of a superior.”

The order to demolish the wall which Sri Laloo Mahato *bona fide* believed to be on his own land and which was a dispute of title between the Company and Sri Laloo Mahato was neither lawful nor reasonable. The subsequent words “of a superior” denote that the order should have some connection or nexus with his employment and the discharge of duties. As held by the Hon’ble Supreme Court in *Tata Oil Mills Co. Ltd., vs. Its Workmen*, reported in 1964-II-LLJ p. 113 there should be a rational connection between the misconduct and the employment of the concerned workman. In the instant case no such question was involved and it was entirely an independent dispute between the Company and Sri Laloo Mahato with regard to the title of the land and which is wholly a private affair. It has nothing to do with his employment with the Company. Obviously, if an encroachment had been done by an outsider the Company could not have resorted to this process for getting the encroachment vacated. Just because the trespasser assuming him to be so, happened to be an employee of the Company would not entitle the Company to use its advantageous position as an employer and by taking disciplinary action dismiss him. Standing Orders govern the relationship of an employer and employee in regard to matters concerning employment and not conferring a right to the employer for achieving an object wholly unconnected with the employment. Clause 19(1) is, therefore, not at all attracted. The other clause which is referred to in the charge-sheet is Cl. 27 of the Standing Orders. This has absolutely no bearing as it states that breach of any of the above orders concerning quarters shall be deemed misconduct. Sri Laloo was not occupying any quarter of the Company and therefore this clause was wholly inapplicable. Sri Laloo was, therefore, wrongly punished initially for suspension for 10 days and subsequently was dismissed unjustifiably. He is, therefore, entitled to reinstatement.

Decision:

The order of suspension for 10 days on the first charge-sheet dated 12.11.1963 and his subsequent dismissal on charge-sheet dated 27.12.1963 being unjustified are set aside. He shall be reinstated with back wages and attendant benefits. The Union will also get Rs. 100/as costs of proceedings from the Company.

(Sd.) G. C. AGARWALA,

Presiding Officer.

7-9-67.

[No. 2/52/64-LRII.]

New Delhi, the 9th October 1967

S.O. 3750—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Sarpi Kajora Colliery, Post Office Ukhra, District Burdwan and their workmen, which was received by the Central Government on the 28th September, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA.

REFERENCE No. 30 OF 1967

PARTIES:

Employers in relation to the Sarpi Kajora Colliery,

AND

Their Workmen

PRESENT:

Shri S. K. Sen Presiding Officer.

APPEARANCES:

On behalf of Employers.—Shri K. P. Mukherjee, Bar-at-Law.

On behalf of Workmen.—Shri K. C. Mitra, Advocate.

STATE: West Bengal

INDUSTRY: Coal Mines.

AWARD

By Order No. 6/30/67-LRII dated 22nd April 67, the Central Government referred for adjudication an industrial dispute between the employers in relation to Sarpi Kajora Colliery, P.O. Ukhra Dist. Burdwan, and their workmen in respect of the matter specified in the following schedule :

"Whether the refusal to employ Shri Chhattu Bhuiya, General Mazdoor, with effect from the 18th January, 1967 by the management of Sarpi Kajora Colliery, Post Office Ukhra District Burdwan was justified? If not, to what relief is the workman entitled?"

2. According to the written statement of the Colliery Mazdoor Union on behalf of the workman, Chhattu Bhuiya, the management did not recognise the branch of the Colliery Mazdoor Union formed at Sarpi Kajora Colliery and the management was annoyed with the workman who took an active part in forming their branch committee, and Chhattu Bhuiya was a person who took an active part in organising the branch of the Colliery Mazdoor Union at the colliery. As the workman refused to sever his connection with the union though asked to do so by the management, the management suddenly stopped Chhattu Bhuiya from work with effect from 18th January 67. The union approached the A.L.C., Central Raniganj for relief and the A.L.C. tried conciliation but no settlement could be arrived at. The Union wants reinstatement of Chhattu Bhuiya with back wages.

3. According to the written statement of the management, the management was not aware of the opening of a branch of Colliery Mazdoor Union at Sarpi Kajora Colliery and did not know whether Chhattu Bhuiya took any active part in organising a branch of that union at the colliery. According to the management Chhattu Bhuiya was not stopped from work, but he wanted to leave his job at the colliery and had voluntarily submitted a letter of resignation, and the resignation was accepted and the outstanding dues of Chhattu Bhuiya were paid to him. In the circumstances, according to the management, the claim for reinstatement must fail.

4. At the hearing although the union has been represented by Shri K. C. Mitra, Advocate, the workman Chhattu Bhuiya has not appeared. There is the evidence of two witnesses for the management, namely Sri B. D. Singh, Manager and Shri R. C. Thacker, Agent that Chhattu Bhuiya voluntarily resigned with effect from 19th January 67 after having worked upto 18th January 67, and that he was not stopped from work by the management, but the management merely accepted his resignation and gave him his dues and permitted him to leave. This evidence has not been shaken by cross examination. The agent has stated that before the Conciliation Officer he wanted to meet the workman personally to confront him with the letter of resignation, but the Organising Secretary of the union could not or did not produce the workman before the Conciliation Officer.

5. In view of the above evidence it must be held that there was no refusal to employ Chhattu Bhuiya at the colliery but that he had resigned voluntarily. My award, therefore, is that Shri Chhattu Bhuiya, General Mazdoor, is not entitled to reinstatement or any other relief because he was not stopped from work by the management of Sarpi Kajora Colliery but had resigned voluntarily.

Sd./- S. K. SEN,

Presiding Officer.

Dated, 23rd September, 1967.

[No. 6/30/67-LRII.]

S.O. 3751.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Jamadoba Colliery of Messrs Tata Iron and Steel Company Limited, Jamadoba, Post Office Jealgora, Dhanbad and their workmen, which was received by the Central Government on the 30th September, 1967.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
LABOUR COURT, JABALPUR

CAMP AT DHANBAD.

Dated September 6, 1967.

PRESENT:

Sri G. C. Agarwala.—*Presiding Officer.*

REFERENCE No. LCGIT/LC (R) (90)/67 (JABALPUR TRIBUNAL).

REFERENCE No. LCGIT/LC (R) (90)/67 (JABALPUR TRIBUNAL).

PARTIES:

Employers in relation the Jamadoba Colliery of M/s. Tata Iron and Steel Company Limited, Jamadoba, P.O. Jealgora, Dhanbad (Bihar).

Versus

Their workmen through the Congress Mazdoor Sangh, Camp Jorapokhar No. 1, P.O. Jealgora, District Dhanbad (Bihar).

APPEARANCES:

For employers.—Sri S. N. Singh, Asstt. Chief Personnel and Welfare Officer.

For the workmen.—Sri B. N. Sharma, President, Congress Mazdoor Sangh, Dhanbad.

INDUSTRY: Coal Mine.

DISTRICT: Dhanbad (Bihar).

AWARD

By Notification No. 2/65/63-LRII dated 14th August, 1964, the Ministry of Labour and Employment, Government of India, referred the following matter of dispute to the Central Government Industrial Tribunal, Dhanbad, for adjudication:

Matter of Dispute

Whether the management of Jamadoba Colliery of Messrs Tata Iron and Steel Company Limited, Jamadoba, P.O. Jealgora, District Dhanbad, were justified in dismissing Shri Bansraj Pandey, Watchman, Ticket No. 3193, Watch and Ward Department, with effect from 29th December, 1961? If not, to what relief is the workman entitled?

The proceedings remained pending before the said Tribunal till transferred to this Tribunal by Notification No. 8/25/67-LRII dated 25th April, 1967.

For the workman, Congress Mazdoor Sangh, the sponsoring Union filed a written statement before the Dhanbad Tribunal on 2nd June, 1966. The employers filed their written statement-cum-rejoinder on 27th June, 1967. The Union, however, did not file any rejoinder. Hearing was rendered at Asansol on 1st September, 1967. The parties filed certain documents which were admitted and accepted. No oral evidence was produced in the case.

As the issue under reference would show, the dispute relates to the termination of a single workman, Sri Bansraj Pandey, Watchman, Watch and Ward Department. The facts of the case are short and simple. This workman, Sri Bansraj Pandey along with an other person was arrested by the police on 14th October, 1961, for attempting to steal a bicycle of a hawaldar. He remained in jail till 17th November, 1961, when released on bail. He sent no information to the management either at the time of the arrest or soon after thereto till he sent an application from jail on 1st November, 1961, applying for leave from 14th October, 1961, till 16th November, 1961, the date when he expected to be released on bail. Before the application could be received the Superintendent of Police informed the management by letter dated 3rd November, 1961, (Ext. E/4) about the arrest of Sri Bansraj and another person, Abhai Gwala, and the fact was brought to the notice for such necessary action as they considered fit. The Standing Orders of the Company Clause 19(16) specifies "continuous absence without permission and without satisfactory cause for more than 10 days" as a misconduct. When Sri Bansraj was found absent for 10 days the management charge-sheeted him vide charge-sheet dated 23rd October, 1961, (Ex. E/1) and sent the charge-sheet by his village address presumably not knowing his whereabouts. The registered letter came back undelivered. The management came to know of his arrest from the letter of the Superintendent of Police and then when Sri Bansraj appeared and applied to be permitted to resume duty after release on bail from jail, the management informed by letter Ex. E/13-B dated 6th December, 1961, that a domestic enquiry would be held on 7th December, 1961, by Sri M. Singh, Welfare Officer (P). Sri Bansraj did not appear before the Enquiry Officer

on 7th December, 1961, but sent an application that he had not received a copy of the charge-sheet. He, however, appeared before the Enquiry Officer on 8th December, 1961, and gave his statement. On receipt of his application that he had not received a copy of the charge-sheet, the management furnished a copy of the chargesheet by letter dated 8th December, 1961, (Ex. E/7) and he was required to state if he had anything further to add to his statement within 48 hours if so desired. Sri Bansraj did not appear and therefore the Enquiry Officer, Sri M. Singh, recorded a finding on 14th December, 1961, (Ex. E/8) finding him guilty of the charge. The management accepting the finding dismissed him by an order dated 26th December, 1961, (Ex. E/10) with effect from 29th December, 1961. Since an industrial dispute was pending before the Tribunal in respect of another matter, the management after paying him wages for one month applied for approval under Section 33 (2) (b) I.D. Act. The workman, Sri Bansraj Pandey, also filed an application under Section 33A I.D. Act before the said Tribunal for Violation of Section 33. Both the management and the workman, Sri Bansraj Pandey, however, got their applications dismissed on the ground that Sri Bansraj was not a concerned workman. The Congress Mazdoor Sangh took up the dispute in conciliation which ultimately resulted in this reference.

A preliminary objection has been raised on behalf of the employers that the dispute is not an industrial dispute as it relates to an individual matter of a single workman and the management was not aware whether Sri Bansraj Pandey was or was not a member of the Union before his dismissal. When the case has been sponsored by the Union, the burden of proof lay on the employers to show how the dispute was not an industrial dispute (Aligarh Electric Supply Company Vs. Its workmen, reported in 1966 (II) LLJ p. 839 Allahabad High Court). This the employers have failed to discharge. In the conciliation proceedings no objection was taken about the competency of the Union to establish and represent. They did not summon the Membership Register for the relevant year from the Union and therefore the Union was not bound to prove membership of Sri Bansraj and other workers at the relevant time so as to be a representative Union competent to espouse the dispute. The management relied on copy of an award of Central Government Industrial Tribunal, Dhanbad in Ref. No. 97/63 between the same employers and the same Union, Congress Mazdoor Sangh. The award shows that it related to dismissal of one workman, Sri Tulsi, on 7th August, 1962. The Learned Presiding Officer did not believe the register of membership produced in that case for the year 1962-63 and on that basis held that the dispute was not an industrial dispute. The judgement in another case which did not relate to this workman would be of no avail to show that the Union is not representative of the workmen. Each case is determined on the issues and merits of that case. Even assuming that since the parties were the same and the issue was also identical, it may be noted that the relevant year in that case was 1962-63, whereas in this case the relevant year is 1961-62. The Union may not have had representative character in 1962-63 but it does not necessarily follow that it had no such capacity in 1961-62. When the issue and the years are different no inference can be drawn from this award and the employers should have established the fact by evidence in this case. The plea is, therefore, rejected.

Coming to the merits of the case, with the admitted position that Sri Bansraj had been absent for 10 days without permission, the Company was justified in charge-sheeting the workman for the misconduct. After arrest on 14th October, 1961 it was incumbent on Sri Bansraj Pandey to have communicated the fact immediately to the management and to have applied for leave. He took no steps till 1st November, 1961 when he sent an application from jail. Before that he had already absented for 10 days and the company had taken cognizance of his continued absence for more than 10 days so as to charge-sheet him. There was no *malafide* on their part in sending the charge-sheet by his home address because they were not aware of his arrest and whereabouts. The management came to know of it only on receipt of the letter of the Superintendent of Police dated 3rd November, 1961 (Ex. E/4) and the own application sent from jail by Sri Bansraj Pandey dated 1st November, 1961. After release from jail when Sri Bansraj appeared on 18th November, 1961 and applied to management on 20th November, 1961, the management reopened the enquiry. Fullst attitude was given in the enquiry to Sri Bansraj and when he demanded a copy of charge-sheet by his application dated 7th December, 1961 he was furnished with the same and his own statement was recorded on 8th December, 1961. The facts were simple and admitted and therefore Sri Bansraj could not supplement by further statement. There is no allegation of *malafides* or victimisation. The mere fact that Sri Bansraj had subsequently been acquitted by the Criminal

Court on the charge of theft is no ground for holding that there was satisfactory reason for his absence. It is not the charge of theft but his continued absence without permission for leave over ten days which was material. The Company chargesheeted and dismissed him for this absence. There was no satisfactory reason for his not having informed the management about his arrest from jail till 1st November, 1961. Presumably he wanted to suppress the fact and keep the management in the dark about it. That being so, the management was justified in dismissing the workman concerned, Sri Bansraj Pandey.

Decision

The result is that the reference is answered in affirmative. The management was justified in dismissing Sri Bansraj Pandey with effect from 29th December, 1961 and he is not entitled to any relief.

Sd./- G. C. AGARWALA,
Presiding Officer.
6-9-1967.

[No. 2/65/£3-LRII.]

New Delhi, the 10th October 1967

S.O. 3752.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Parasea Colliery, Post Office Kajoragram, District Burdwan and their workmen, which was received by the Central Government on the 4th October, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE NO. 33 OF 1967

PARTIES:

Employers in relation to the Parasea Colliery,
AND
Their workmen.

PRESENT:

Shri S. K. Sen.—*Presiding Officer.*

APPEARANCES:

On behalf of Employers.—Shri S. S. Mukherjee, Executive Member, Rani-ganj Chamber of Commerce.

On behalf of Workmen.—Shri O. P. Dubey, Executive Member, Parasea and South Parasea Colliery Mazdoor Congress.

STATE: West Bengal

INDUSTRY: Coal Mines.

AWARD

By Order No. 6/13/67-LRII dated 16th May, 1967, the Central Government referred for adjudication an industrial dispute between the employers in relation to the Parasea Colliery, P.O. Kajoragram, Dist. Burdwan and their workmen in respect of the matter specified in the following schedule:

“Whether the refusal of the management of the Parasea Colliery to employ Shri Harendra Prasad, Loading Clerk with effect from the 3rd October, 1966, was justified? If not, to what relief is he entitled?”

2. Under a contract dated 5th December, 1961, between Parasea Collieries Limited and Messrs Union Construction Company, the Union Construction Company became the managing contractors of quarry No. 1 of Jambad Top seam at Parasea colliery. Under the contract, a copy of which is Ext. E, it was for the contractors' firm, namely Union Construction Company, to engage the required labour and pay them in accordance with various awards. The workmen concerned in this case, namely Harendra Prasad, was engaged as a loading clerk by the Union Construction Company in April, 1963. The Parasea and South Parasea Colliery Mazdoor Congress complained to the R.L.C., Central, Dhanbad, about the employment of a contractor in contravention of the findings of Shri L. P. Dave Court of Enquiry, The R.L.C., Central, Dhanbad, accordingly paid a visit to parasea

Colliery on 27th November, 1965, and thereafter by a letter dated 17th December 1965, (Ext. 1A) requested the management to abolish the system of contractors immediately and to take the workmen under direct employment. Thereupon the management served notice of termination of the contract on Messrs Union Construction Company on 3rd January, 1966, a copy of the notice of termination is Ext. F. The work at the quarry was suspended from 8th December, 1965. Some months were required in settling accounts between the management of Parasea Collieries Limited and the contractors' firm, namely the Union Construction Company. After the accounts had been settled the management decided to start work at quarry No. 1 of Jambad Top seam from June, 1966. A notice in the form Ext. A was hung up on the main Notice Board of the Parasea Colliery and another at the quarry site, stating that workmen of the quarry who were employed under Messrs Union Construction Company might contact the Welfare Officer or the Group Agent of Parasea Colliery on or before 7 A.M. 23rd June, 1966 in order to obtain employment under the management of the company for work at the quarry, and that in case of failure to report by the time mentioned the management would not be responsible for employing the workmen. A number of workmen who used to work under the contractors' firm at the quarry reported by the due date and they were employed by the management.

3. According to the management, Harendra Prasad who was engaged as a loading clerk under the contractors' firm did not report until 3rd October, 1966; on 3rd October, 1966, he asked for employment but at that time there was no vacancy in the loading and despatch section or indeed in any category of the clerical cadre at Parasea Colliery and the management could not therefore employ him. He had not been given employment by 16th May, 1967 which is the date of order of reference. In the meantime however, in accordance with an agreement for reference to arbitration signed between the employers and the workmen represented by the Parasea and South Parasea Colliery Mazdoor Congress before the R.L.C., Central, Asansol on 16th April, 1967, certain matters in dispute had been referred to Sri D. P. Swaika for arbitration. To the arbitrator the management gave an undertaking to employ two of the clerks who had been in service under the Union Construction Company, namely Harendra Prasad and Gouri Shankar Banerjee and the management accordingly issued letters of appointment to these clerks on 1st September, 1967, i.e., a day before the date of the award by Sri D. P. Swaika. Harendra Prasad actually joined his new post as Assistant Bonus Clerk at Parasea Colliery on 3rd September, 1967. Thereafter the Group Agent of Parasea Collieries Limited wrote to the General Secretary, Parasea and South Parasea Mazdoor Congress (Ext. 2) on 17th September, 1967, that a memorandum of settlement might be filed before the tribunal in the case concerning Harendra Prasad. The General Secretary replied by a letter dated 21st September, 1967, (Ext. 3) that Harendra Prasad should be deemed to have been employed with effect from 3rd October, 1966 when he reported for duty and as on leave without pay from 3rd October, 1966 to 31st August, 1967 (or 2nd September, 1967). As the suggestion was not acceptable to the management the memorandum of settlement was not signed by the parties.

4. According to the case of the union, the management had wrongfully employed a contractors' firm to do raising work from the quarry and after abolition of the contract in pursuance of the direction given by the R.L.C., Dhanbad, the management was bound to take into their direct service all the workmen employed under the contractors firm as soon as they reported for duty and that, therefore, the management was wrong in not giving employment to Harendra Prasad as soon as he reported. The claim of the union is for back wages from the date on which the workman concerned first reported for duty.

5. The case of the management is that the management was not under any obligation to give employment to the workers employed by the contractors' firm, though as a matter of generosity and good will the management offered employment to all workers employed under the contractors' firm who reported by 23rd June, 1966 and the management was not, therefore, bound to give employment to Harendra Prasad who did not report by that day. On behalf of the management it has also been urged that in view of the arbitration award in which the settlement regarding Harendra Prasad is also mentioned, it is no longer open to the union to press the dispute in respect of Harendra Prasad.

6. Under the terms of the contract it was for the contractors firm to engage such workmen as might be required for performance of their raising contract for quarry No. 1. When the contract was terminated there could be no legal obligation on the Parasea Collieries Limited to give employment to all the workmen of the contractors' firm. It is no doubt true that the R.L.C., Central, Dhanbad in the letter dated 17th December 1965, Ext. 1A, requested that the contract

be abolished and the workmen under the contractors taken under the direct employment of the colliery company but that was only a request which could not be a legal obligation. Thereafter negotiation between the Group Agent of Parasea Collieries Limited and the R.L.C., Dhanbad took place. Ext. D encloses the minutes of the discussion between the Group Agent and the representatives of the Union and the R.L.C., Dhanbad. It appears from the minutes of the proceedings which took place before the R.L.C., Implementation, Dhanbad on 19th July 1967 that the management of Parasea Collieries Limited undertook the responsibility for paying any dues of the workers under the contractors' firm if the contractors' firm did not pay the same. There is nothing in the minutes to show that the management took the liability of employing everybody who had been employed under the contractors firm. It is also clear from the items of disputes which were referred to the arbitrator under the arbitration agreement that there was no dispute as to employment of workmen who had been employees of Messrs Union Construction Company. Ext. C1 is an original copy of the award by Sri D. P. Swaika and copies of all relevant documents which were produced before the arbitrator are enclosed with the award as annexures. Annexure A is the list of disputes submitted by the union to the arbitrator. Item 5(iii) of the list of disputes mentions non-payment of certain dues to the workmen under the contractors, Messrs Union Construction Company. But there is no demand relating to the non-employment of workmen under the contractors, Messrs Union Construction Company. Item 2 in the list of disputes mentions reinstatement of certain dismissed workers. The list of dismissed workers contains the name of Harendra Prasad, loading clerk, but it is difficult to understand how this could be included as Harendra Prasad was a loading clerk under Union Construction Company and not under the Parasea Colliery. Before he made his final award, Sri D. P. Swaika wrote a letter suggesting certain terms and asked for comments of both parties; regarding item No. 2 of the disputes, he suggested therein that as the cases involving dismissal were pending before various tribunals, the management and the union would be free to pursue any line of action provided by law and that the decision of the tribunal would be binding. In other words, Sri Swaika wanted to make no award relating to the cases of dismissal. Letters containing the comments of both the parties are also included in the annexures. It appears that the Group Agent of the Parasea Colliery agreed to the proposed award relating to dispute No. 2, but the General Secretary of the Parasea and South Parasea Mazdoor Congress in his letter dated 22nd August 1967 stated that 2 cases of refusal of employment would be settled at local level namely the cases of Harendra Prasad, Loading clerk and Gouri Shankar Banerji, Provident Fund clerk, and the union requested the arbitrator to include their cases in his award. In the award therefore relating to item No. 1, the arbitrator included the cases of Harendra Prasad and Gouri Shankar Banerji stating that the parties would pursue the line of action provided by law in the cases pending before the Tribunals but in the special cases of Harendra Prasad and Gouri Shankar Banerji it was agreed by the management to give fresh appointments in any post that may be available in either of their collieries. I have already stated that in pursuance of the undertaking which was given by the Group Agent to the arbitrator to give fresh appointment to Harendra Prasad and Gouri Shankar Banerji, on 1st September, 1967 a day before the award was signed, he issued letters of fresh appointment to Harendra Prasad and Gouri Shankar Banerjee. In view of the award, it is difficult to understand how the union can still claim that the appointment of Harendra Prasad should be given retrospective effect and that he should be paid wages for the period of non-employment. Harendra Prasad in his deposition before the tribunal has said that he first reported before the management on 7th July, 1966 and again on 9th September, 1966 but no such case was made in the written statement of the union and in the order of reference the question propounded is whether the refusal of the management to employ Harendra Prasad with effect from 3rd October 1966 was justified. This shows that the case before the Conciliation Officer was that Harendra Prasad had reported on 3rd October 1966 and not on any earlier date. In view of all the circumstances, I must hold that the management was not bound to give employment to Harendra Prasad when he first reported on 3rd October 1966, long after the date mentioned in the notice, Ext. A had expired; and having been given a fresh employment from 1st September, 1967/3rd September, 1967 as Assistant Bonus Clerk, he is not entitled to an order that the appointment shall take effect retrospectively from 3rd October 1966 or that he shall get wages for the period of non-employment from 3rd October, 1966.

I make my award accordingly.

Sd./- S. K. SEN,
Presiding Officer.

Dated, 28th September, 1967.

[No. 6/13/67-LRII.]

S.O. 3753.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Jote Dhemu Colliery, Post Office Ukhra, District Burdwan and their workmen, which was received by the Central Government on the 4th October, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE No. 19 OF 1967

PARTIES:

Employers in relation to the Jote Dhemu Colliery,

AND

Their Workmen

PRESENT:

Shri S. K. Sen, Presiding Officer.

APPEARANCES:

On behalf of Employers—Absent

On behalf of Workmen—Shri Madhusudan Roy, General Secretary, Asansol Coal Field Workers' Union.

STATE: West Bengal.

INDUSTRY: Coal Mines.

AWARD

By Order No. 6/16/67-LRII dated 24th July 1967, the Central Government referred for adjudication an industrial dispute between the employers in relation to the Jote Dhemu Colliery, P.O. Ukhra, Dist. Burdwan and their workmen in respect of the matters specified in the following Schedule:

"Whether refusal of the Management of Jote Dhemu Colliery to employ Shri Nemai Mochi as Fitter Helper from the 7th December, 1966 was justified? If not, to what relief is he entitled?"

2. This case has been taken up *ex-parte* as no representative of the management has appeared on the date of hearing. The management did not even file its written statement. After the written statement of the union on behalf of the workman had been filed and after waiting for some time for the written statement of the management which had at one stage asked for one month's time to file the written statement, the date 7th July 1967 was fixed for 'fixing date of hearing'. On that date one Shri G. C. Ojha appeared for the management and he was asked to file the written statement of the management within 10 days and the date of hearing was fixed as 26th August 1967. The date of hearing was shifted thereafter to 28th September 1967 and notice of the adjourned date was given to the management by registered post and was acknowledged by the management on 6th September 1967. But on 28th September 1967 no representative of the management appeared. The General Secretary of the union was present with some of his witnesses. After waiting for an hour and a half for the management the case was called for hearing and then the General Secretary of the Union stated that the workman concerned, Nemai Mochi, had gone to the 'KALI' temple and had not come back. Accordingly the hearing was adjourned to 29th September 1967 when it was taken up *ex-parte*.

3. According to the workman, Nemai Mochi, he was originally appointed as a fitter mazdoor and worked at Jote Dhemu Colliery for 6 or 7 years and was working as fitter helper. One day he went to the manager and asked for payment of over-time at double the daily rate for working on holidays as he was being paid wages at single rate for work on holidays. The manager enquired about the designation of the workman but the workman was unable to state his designation. Then from the office clerk the manager ascertained that Nemai Mochi was described as General Mazdoor and the manager then asked him to work as a general mazdoor to repair breaches in the tramming line by filling up the breaches with stone and earth. The workman protested that he was working as a fitter helper and he could not be asked to work as an ordinary mazdoor or track packing mazdoor. Next day when Nemai Mochi went to do his usual work he was not allowed to join his work. He was thus refused work for 2 or 3 days. Then he informed his Union Secretary, Sri Madhusudan Roy, who brought the matter to the notice of the A.L.C., Central, Raniganj. The workman has produced a certificate granted by an outgoing Assistant Manager, Shri R. N. Sinha, on 20th October 1963 wherein it is stated that Nemai Mochi was working in the colliery as an assistant mechanical fitter and had good knowledge in repairing pumps, haulage and steam engines.

4. It appears from the failure report that before A.L.C., Central, Raniganj a representative of the management appeared and before the A.L.C., Central, Raniganj also the certificate granted by Sri R. N. Sinha was produced but the representative of the management said that the Assistant Manager had no authority to issue such a certificate. The management's representative also stated before the A.L.C. that Nemai Mochi was a general mazdoor and there was no work to justify his appointment as a fitter helper.

5. According to Appendix XII of the Colliery Award a general mazdoor and a track packing mazdoor and a fitter mazdoor all belong to category I. A fitter helper belongs to category III. From the certificate which was granted by the Assistant Manager, R. N. Sinha, it may be presumed that Nemai Mochi was doing work as a fitter helper at least from time to time. But admittedly he was drawing the wages of category I i.e. formally he did not receive promotion from a fitter mazdoor to a fitter helper. In the circumstances, the workman cannot claim to be taken by the management as a fitter helper but can claim to be taken back only as a fitter mazdoor. It may be that in the B form register maintained at the colliery Nemai Mochi's description is a General Mazdoor, but his evidence that he started as a fitter mazdoor and all along did work as fitter mazdoor and as fitter helper is supported by the Certificate, Ext. 1 which he obtained from the Assistant Manager. Accordingly, when he protested to the manager that he could not be asked to do the work of a track packing mazdoor he was justified and the management was wrong in keeping him out of work for the next 2 or 3 days and in fact from the date on which he had made the protest to the manager about his overtime pay for work on holidays. It does not appear from the representations made by the management's representative before the Conciliation Officer that there was any proceeding against Nemai Mochi when he was stopped from work. Accordingly the stopping must be held to be unjustified.

6. My award therefore is that the refusal of the management of Jote Dhemo Colliery to employ Nemai Mochi as a fitter helper from 7th December 1966 was justified, but the refusal to employ him altogether from 7th December, 1966 was not justified and that he should not have been stopped from work but kept in his post as fitter mazdoor until he could earn formal promotion to the post of a fitter helper. I direct therefore that Nemai Mochi be taken back as a fitter mazdoor within one month of the publication of the award and that he be paid his wages for the period from 7th December 1966 to the date when he is taken back.

Dated, 29th September, 1967.

Sd./- S. K. SEN,
Presiding Officer.
[No. 6/16/67-LRII.]

ORDERS

New Delhi, the 10th October 1967

S.O. 3754.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Sial Ghogri Colliery (owned by M/s. Sial Ghogri Group, Nelson Square, Nagpur) and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Jabalpur, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of the Sial Ghogri Colliery was justified in stopping Shri Matin, Clerk, Sial Ghogri Colliery from work with effect from the 5th June, 1967 and subsequently retrenching him from service by their letter dated the 19th July, 1967? If not, to what relief is the workman entitled?

[No. 5/41/67-LRII.]

New Delhi, the 13th October 1967

S.O. 3755.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the East Bhuggatdih Colliery Post Office Jharia, District Dhanbad and their workmen in respect of the matter specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of East Bhuggatdih Colliery, Post Office Jharia, District Dhanbad, was justified in terminating the services of their workman Shri Ahmad Mian, Trammer, with effect from the 20th June, 1967; If not, to what relief is the workman entitled?

[No. 2/98/67-LRII.]

CORRIGENDUM

New Delhi, the 10th October 1967

S.O. 3756.—In the Order of the Government of India, Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. S.O. 2514, dated the 22nd July, 1967, published at page 2554 of the Gazette of India, Part II—Section 3—Sub-section (ii), dated the 29th July, 1967—

in line 4 of the Schedule, for "Oaltan Mahato" read "Paltan Mahato".

[No. F. 2/79/67-LRII.]

BALWANT SINGH, Under Secy.

(Department of Labour and Employment)

New Delhi, the 9th October 1967

S.O. 3757.—In exercise of the powers conferred by sub-section (1) of section 5 of the Mines Act, 1952 (35 of 1952), the Central Government hereby appoints Shri Prakash Kumar Singh as Inspector of Mines subordinate to the Chief Inspector of Mines and makes the following further amendment in the notification of the Government of India in the Ministry of Labour and Employment S.O. No. 431 dated the 2nd March, 1961, namely:—

In the said notification the following entry shall be added at the end namely:—
“(104) Shri Prakash Kumar Singh”

[No. F. 8/76/66-M.I.]

J. D. TEWARI, Under Secy.

(Department of Labour and Employment)

New Delhi, the 9th October 1967

S.O. 3758.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Makundi Mica Mines of Messrs. Chrestien Mica Industries Limited and their workmen, which was received by the Central Government on the 30th September, 1967.

BEFORE THE CENTRAL GOVT. INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, JABALPUR.

Camp at Dhanbad.

Dated September 6, 1967

PRESENT:

Sri G. C. Agarwala Presiding Officer.

REFERENCE No. 158 OF 1966 (DHANBAD TRIBUNAL)

REFERENCE No. CGIT/LC (R) (90)/67 (JABALPUR TRIBUNAL)

Employers in relation to the Makundi Mica Mine of Messrs Chrestien Mica Industries Ltd., and their workmen, through the Secretary, Mica Labour Union, P.O. Domchanch, District Hazaribagh (Bihar).

APPEARANCES:

For Employers.—Sri Girdhar Gopal, Labour Officer.

For workmen.—S/Sri Surya Narain Sinha, President, Nanhku Rana General Secretary and Ramdhari Singh, Secretary, Mica Labour Union.

INDUSTRY: Mica Mine

DISTRICT: Hazaribagh (Bihar).

AWARD

The Government of India, Ministry of Labour and Employment, by Notification No. 20/8/66/LRI dated 15th November 1966, referred the following matter of dispute under Sec. 10 for adjudication to the Central Government Industrial Tribunal, Dhanbad:—

Matter of Dispute

1. Whether the management of Messrs Chrestien Mica Industries Limited is justified in dismissing Sarvashri Durgi Gope, Pati Gope and Bahadur Mahato of Makundi Mica Mine from service with effect from 8th August 1966?
2. If not, to what relief are they entitled?

The proceedings remained pending before the Dhanbad Tribunal till transferred to this Tribunal by Notification No. 8/25/67-LRII dated April 25, 1967.

The workmen filed their written statement before the Dhanbad Tribunal on 15th March 1967. The management did not file any until the *ex parte* hearing commenced on 27th July 1967 at camp Ranchi. The employers representative appeared during the course of the hearing and on his application he was permitted to file written statement subject to payment of certain costs. The hearing then commenced on 16th August 1967 at camp Telaiya where the workmen examined two witnesses, S/Sri Bahadur Mahato and Pati Gope, two of the three concerned workmen. Employers examined the Enquiry Officer, Sri Girdhar Gopal, Labour Officer, (E.W. I). 17 documents were filed by the employers and none was filed by the workmen.

The three dismissed workmen were old permanent employees at the Makundi Mica Mine of the Company, M/s. Chrestien Mica Mine Industries Ltd., According to the workmen, they were formerly members of another Union, Abrakh Mazdoor Union (Independent). There was a general strike in the mine sometime in December, 1965 and these persons took active part in the strike. They subsequently became members of another Union, Mica Labour Union, on 28th February, 1966, the sponsoring Union. Because of their active participation in the strike these workmen were falsely charge-sheeted on 22nd July, 1966 and after a farcical show of enquiry they were dismissed. They had, therefore, been victimised.

The management refuted the allegation of victimisation and contended that the three concerned workmen were found to have concealed some mica with the intention to steel the same and therefore they were dismissed after a bonafide and proper enquiry.

The plea of victimisation raised by the Union is on the face of it a flimsy one. They admittedly were members of another union, Abrakh Mazdoor Union, at that time and therefore by their changing membership to this Union, Mica Mazdoor Union, the management could have had no motive to victimise them. They had simply taken part in the strike like so many other workers. They were not the prominent members as leaders for launching the strike. A vague plea of victimisation, therefore, is clearly unsustainable.

At the same time the whole disciplinary proceedings are vitiated for a number of reasons. The first obvious infirmity is the vagueness of the charge-sheet. It runs as follows:—

"It has been brought to our notice that you had concealed mica inside the mine for the purpose of theft.

Please show cause within 24 hours as to why you should not be dismissed from the service."

The above charge-sheet does not give any particulars of the charge. All that was stated is that it had come to the notice of the management that some mica had been concealed inside the mine for the purposes of theft. How the fact came to the notice of the management as the basis of the charge had not been indicated, nor the date, time and place when these workers were found to have concealed the mica with an intent to commit theft. A charge need not fulfil the technical requirements of criminal trials, but considerations of fair play and natural justice must govern the conduct of the Enquiry Officer, *vide* Associated Cement Companies Ltd. vs. Their Workmen and another, reported in 1963 (II)LLJ. p. 396). Further as held in Sur Enamel and Stamping Works, Ltd. Vs. Their Workmen reported in 1963 (II)LLJ p. 367 an enquiry cannot be said to have been properly held unless the employee proceeded against has been informed clearly of the charges levelled against him. In Powari Tea Estate Vs. M. K. Barkataki and others 1965 (II)LLJ p. 102, it was clearly laid down by the Hon'ble Supreme Court that where an employer proposes to hold an enquiry into the conduct of a workman with a view to take disciplinary action, it is not enough merely to serve a charge-sheet. The charge must be carefully worded and should not indicate that the management had already made up its mind. The vagueness of the charge is, therefore, first infirmity in the enquiry.

The second infirmity lies in the findings of the Enquiry Officer. It is a brief report (Ex.E/15) and curiously does not bear any date. It would be pertinent to reproduce this report:—

To
The General Manager,
M/s. Chrestien Mica Industries Ltd.,
Domchanch.

SUB: Report of the enquiry in connection to charge-sheet No. 245/66m (CMI) dated 22nd July, 1966 in respect to Sarvashri Bahadur Mahato, Pati, Gope and Durgi Gope.

Sir,

I am to submit before you that I have made an enquiry in the above case as directed by you.

It has been established that mica was concealed inside the mine. This was no doubt with intent to commit theft.

In course of making enquiry we found that there were only these three workers picking the mica and packing them in that face. Their own evidences some times differ and further the statements given by Sarvashree Kailu Gope, Sardar, and Sukar Dusadh and Itwari Singh make it clear that it were none but these Bahadur Mahato, Pati Gope and Durgi Gope who had concealed the mica with intent to steal it when convenient.

Therefore they are guilty of the misconduct.

Yours faithfully,
Sd/- GIRDHAR GOPAL,
Labour Officer.

The enquiry proceedings show that a number of witnesses were examined for the management and they were Itwari Singh, Sukar Dusadh, Kailu Gope, Dhani Dhobi, Degan Chasa and Leelo Shah. The finding of the Enquiry Officer does not disclose how the evidence of Kailu Gope, Sukar and Itwari out of the management witnesses established the charge. Nor did he mention how the statement of the concerned workmen differed. It is a brief cryptic document which does not reveal that he actually applied his mind to the evidence produced before him. As held in Powari Tea Estate (supra) one of the requirements and an essential requirement of natural justice in a domestic enquiry is that the report of the Enquiry Officer should not contain only his conclusion but also the reasons therefor. It is not necessary that the report should be elaborate but it must clearly indicate the conclusion reached and the reasons therefor. Without this, it becomes impossible for the Tribunal to consider the question whether the conclusion reached by the

Enquiry Officer was perverse or not. (See also *Khandah and Co., Ltd., v. Its workmen*, reported in 1963 (II)LLJ p. 452). The above finding of the Enquiry Officer is merely a fulfilment of an empty formality. It has been suggested on behalf of the workmen that this document was made up later on to meet the requirement of empty formality. The inference is drawn by the order of dismissal (Ex. E/16) which makes no mention of the finding of the Enquiry Officer. The absence of the date on the report of the Enquiry Officer is also a circumstance raising suspicion.

The finding for whatever worth it was is also patently perverse. I have gone through the evidence of all the witnesses examined by the management before the Enquiry Officer the only incriminating evidence is reflected in one part of lengthy statement of Kailu Gope in which he stated that Durgi Gope and Bahadur Mahato represented before the Manager that they had kept the material. Pati Gope was absent that day. This part of the alleged admission of the two workmen does not necessarily referred to the concealment of the material for the purpose of committing the theft. As a matter of fact, the entire evidence pointed to the complicity of the Manager in an attempt with a view to smuggle out some mica and concealment was for that purpose. Tit bits picked up in the evidence on mere suspicion will not fasten any guilt on the workmen, particularly when the theory of estoppel has no application in industrial adjudication. There is nothing direct or circumstantial to connect the three workmen with any attempt to commit theft. Consequently, the finding is on the face of it a perverse one.

Lastly, even if it be assumed that these workmen had really concealed some mica with a view to commit theft at some later stage, the action was merely an intention for future commission of an act of theft. There was even no attempt to commit theft because the mica which was found covered by some earth had not been packed and no attempt was being made to take it out. On discovery that some mica was found at one place it was mixed up with the rest under the orders of the Manager. It is an admitted case that before mica is taken out it is packed and sealed and checked by the *Durban*. Sri Girdhar Gopal (E.W. 1) admitted that no theft is possible without the conspiracy of the *Durban* and either the Sirdar or the Shift Incharge or the Manager. It is therefore, most unreasonable to fix the liability for attempt to theft on these workers when some mica was found concealed and at one time these workers were found working near that place. It is significant to note that neither in the charge-sheet nor in the dismissal order the basic clause of the Standing Orders under which the workmen have been found guilty of the misconduct has been stated. Cl. 14 of the Standing Orders enumerates various misconduct and Sub-clause (b) states "theft, dishonesty in connection with the employer's property or business," as a misconduct. There was no theft committed. The concealment was merely a preparation for the commission of theft. It had not even reached the stage of attempt. In the charge-sheet itself, the management has not charged the workmen for theft but only for the conduct of concealing the mica inside the mine "for the purposes of theft." The dismissal order also does not state that they have been found guilty for theft or attempt to commit theft. It merely states that the workmen have been found guilty of the misconduct. What that misconduct was and under which clause of the Standing Orders it was covered has conveniently been omitted. Consequently, the misconduct even if it be assumed to have been proved was not at all theft and was not stated to be so by the management. It was merely preparatory conduct with an intention to commit theft and had not even reached the stage of an attempt to commit theft. By the wordings of the Standing Orders even an attempt would not be a misconduct unless the offence of theft as is commonly understood under general law was completed. In any view of the matter the workmen have been wrongly dismissed on mere suspicion and without a proper enquiry conforming to principles of natural justice. The employers had a right to justify the punishment by adducing evidence before this Tribunal which they did not avail.

Decision:

It is, therefore, held that the management was not justified in dismissing the three workmen, Durgi Gope, Pati Gope and Bahadur Mahato. They shall, therefore, be reinstated with back wages and all attendant benefits. The Union will get Rs. 100/- as costs of the proceedings.

Sd/- G. C. AGARWALA,
Presiding Officer,

6th September, 1967.

[No. F. 20/8/66-LRL]

GANGESH MISRA, Dy. Secy.

MINISTRY OF FINANCE
(Department of Revenue and Insurance)

INCOME-TAX

New Delhi, the 12th September 1967

S.O. 3759.—In pursuance of sub-section (I) of section 287 of the Income-tax Act, 1961 (43 of 1961), the Central Government, being of opinion that it is expedient in the public interest so to do, hereby publishes the names of assessee,—

- (a) being individuals or Hindu undivided families who have been assessed on an income more than a lakh of rupees,
- (b) being firms, associations of persons or Companies who have been assessed on an income of more than ten lakhs of rupees;

during the financial year 1964-65.

I. Individuals and Hindu undivided families who have been assessed on an income of more than a lakh of rupees during the financial year 1964-65.

Sl. No.	Name and address of the assessee	Status	Assmt. year	Income assessed under the I.T. Act, 1961
(1)	(2)	(3)	(4)	(5)

II. Firms, associations of persons and companies who have been assessed on an income of more than ten lakhs of rupees during the financial year 1964-65.

Sl. No.	Name and address of the assessee	Status	Assmt. year	Income assessed under the I. T. Act, 1961
(1)	(2)	(3)	(4)	(5)

Names of all individuals and Hindu undivided families assessed on an income of over Rs. 1 lakh in the financial year 1964-65.

S. No.	Name and address of the assessee	Status	Assessment year	Income assessed under I.T. Act, 1961
1	2	3	4	5
<i>Andhra Pradesh</i>				
1	Sry. Anikineedu Prasad, Challapalli . . .	Indl.	1963-64	1,61,675
2	Abida Khatoon, Hyderabad . . .	"	1963-64	1,97,643
3	Nb. Imdad Jah, Hyderabad . . .	"	1962-63	1,03,001
4	Sri Kowtha Poornanandam, s/o Late K. Subba Rao, Poornanandampet, Vijayawada.	HUF	1964-65	1,03,909
5	Murarilal Goverdhanlal, Hyderabad . . .	Ind.	1963-64	1,00,399
6	Maripudi Venkateswara Rao, Guntur . . .	"	1960-61	1,08,279
7	Maddi Satyanarayana, Pasamarru . . .	"	1962-63	1,85,987
8	Maddi Lakshmaiah, Pasamarru . . .	HUF	1964-65	1,21,463
9	Maddi Venkataratnam, Pasamarru . . .	"	Do.	1,30,207
10	Sri Narla Hanumanla, Banswada, Nizamabad Dist.	"	Do.	1,40,550
11	N. V. Ganapathi Rao, Vijianagaram . . .	"	1960-61	1,05,864
12	Sri Prasangi Someswara Rao, Masulipatnam . . .	"	1955-56	1,46,701
13	Sry. Padmanabha Prasad, Challapalli . . .	"	1956-57	1,14,700
14	P. Sitayamma, Giteru, Tanuku Tq. . .	Ind.	1963-64	1,43,977
15	Smt. P. Atchayamma, Dommeru, Kovvur Tq. . .	"	1964-65	1,06,172
16	Shri P. V. G. Raju, Vijianagaram . . .	"	1963-64	1,71,149
17	Prince Azam Jah Bahadur, Hyderabad . . .	"	1962-63	3,90,102
18	Prince Moazam Jah Bahadur, Hyderabad . . .	"	1960-61	12,60,178
			1964-65	11,01,862
			1959-60	9,54,555
			1960-61	9,16,712
			1961-62	11,49,643
			1964-65	10,00,773
19	Princess Durreshavar, Hyderabad. . .	"	1960-61	3,00,275
			1964-65	3,57,373
20	Prince Mukarram Jah Bahadur, Hyderabad . . .	"	1960-61	8,07,131
21	Prince Mufakkam Jah Bahadur, Hyderabad . . .	"	1960-61	8,63,402
22	Raja Ramdev Rao, Begumpet, Hyderabad . . .	"	1964-65	1,13,846
23	R. B. Motilal Bansilal, Hyderabad . . .	HUF	1960-61	3,61,417
24	Sry. Sivarama Prasad, Challapalli . . .	Ind.	1963-64	1,60,433
25	Sry. Sivarama Prasad, Challapalli . . .	HUF	Do.	3,29,274
26	Salar Jung Estate, Diwan Devdi, Hyderabad . . .	Ind.	1960-61	2,64,451
27	Sahebzada Basalat Jah Bahadur, Hyderabad . . .	"	1960-61	4,07,442
28	Sahebzadi Shahzadi Begum, Hyderabad . . .	"	1958-59	1,52,538
			1962-63	1,63,190
			1964-65	1,54,349
29	Smt. Thotal Venkata Bharathamma, Masulipatnam . . .	"	1964-65	1,82,709
30	Shri Vusirikala Soma Satyanarayana, Vijianagaram . . .	"	1962-63	1,11,429
<i>Assam</i>				
31	A. C. Gowan C/o A.O.C. Ltd., Digboi . . .	"	1964-65	1,03,823
32	B. N. Singh, Digboi . . .	"	1960-61	1,98,724
33	Chandmal Sarawaji, Fancy Bazar, Gauhati . . .	"	1964-65	1,01,042
34	D. A. Cumming, Kanjikhowa, T.E. (Budla Beta T.E. Co. Ltd.) P.O. Penitola . . .	"	1964-65	1,03,931
35	Mr. F. L. Knights, Dhekari T.E. P.O. Rajmal . . .	"	1963-64	1,17,212

1	2	3	4	5
<i>Assam—contd.</i>				
36	G. N. S. Robertson, C/o The B.O.C. (I.T.) Ltd., 2/113, Parliament St., New Delhi-1	Indl.	1962-63	1,45,238
			1963-64	1,56,572
37	Ganpatrai Sarawji Fancy Bazar, Gauhati	"	1964-65	1,03,901
38	Girdharilal Sardarmal, Dibrugarh	HUF	1960-61	4,91,188
39	M/s. Hanutram Ramprasad, Dibrugarh	"	Do.	1,08,166
40	J. A. Lys. Seleng T.B. P.O. Selenghat (c/o B. L. & Co. Ltd.) Calcutta-1	Indl.	1964-65	1,02,183
41	Lalchand Todli Haibrgaon, Nowgong	"	1960-61	1,29,473
42	R. G. Saharia, Dibrugarh	"	Do.	2,84,684
43	Mr. R. F. Gregory (Balmer Lawrie & Co. Ltd.) 21, Netaji Subhash Marg, Calcutta	"	1962-63	1,08,032
			1964-65	1,13,887
44	M/s. Rameswarlal Sonwarwal, Dibrugarh	HUF	1960-61	3,26,584
45	M/s. Ramjidas Ganpatrai Partner of M/s. Shree Mahaluxmi Mills, Fancy Bazar, Gauhati	"	1964-65	1,54,072
46	V. P. Kapoor, Ruknong T.E., Naharkatia	"	1960-61	1,07,046
<i>Bihar & Orissa</i>				
47	Shri Brahma Dutt, Ranchi	Indl.	1963-64	1,72,026
48	B. P. Jain, Kharkhati	"	Do.	1,10,947
49	Bijali Kanti Roy	"	Do.	1,69,317
50	Baidynath Roy Kartas	"	1962-63	1,90,190
51	B. Singh, Jamshedpur	"	1963-64	1,41,489
52	Deoji Shivji, Jharua	"	1962-63	1,20,391
53	D. K. Agarwalla & P. K. Agarwalla	"	1963-64	1,45,000
54	G. G. Spandle, Hecket Engineering, Jamshedpur	"	Do.	1,00,603
55	Gyanchand Jain, Ranchi	"	1964-65	1,41,102
56	H. C. Versnei, Kandra	"	1964-65	2,14,111
57	Harkh Chand Jain, Ranchi	HUF	Do.	1,40,283
58	Indra Mohan, Ranchi	Indl.	1963-64	1,72,025
59	Kishunlal Agarwalla	HUF	Do.	1,12,612
60	K. Singh, Bhuiyadih, Jamshedpur	Indl.	Do.	1,41,485
61	Misrilal Dharamchand, Chaibasa	HUF	1962-63	2,50,625
			1963-64	2,37,377
62	Misrilal Jain, Chaibasa	Indl.	1962-63	3,45,131
63	N. A. B. Hill, I.C.C. Ltd., Ghatsila	"	1962-63	1,61,510
64	P. K. Agarwalla	"	1963-64	1,45,000
65	Raghunath Agarwalla, Kharkhari	HUF	1963-64	1,12,612
66	Som Dutt, Ranchi	Indl.	1963-64	1,72,525
67	S. C. Vershnei, Kandra	"	1964-65	1,36,534
68	Shivram Singh, Kharkhari	"	1963-64	1,48,369
69	Sardar Surjan Singh, Sundernagar, Jamshedpur	"	1964-65	1,05,355
70	S. N. Ganguly, Ranchi	Do.	Do.	1,22,365
71	Tarachand Jain, Ranchi	HUF	Do.	1,40,442
72	Virjee Ratanshi Sanghvi, Jharua	Indl.	1962-63	1,74,985
			1963-64	1,80,845
<i>Bombay City I</i>				
73	Smt. Allu D. Cowasji, c/o M/s. D. Cowasji & Co., 123 M. G. Road, Bombay	"	1963-64	1,85,453
74	Arvindprasad N. Mafat Lal, Mafat Lal House, Bombay	"	1964-65	4,27,723
75	Arvindprasad N. Mafatlal, Mafat Lal House, Bombay	HUF	1961-62	6,57,351
76	A. F. L. Thesijar, 9, Wallace St., Fort, Bombay	[Indl.	1964-65	3,42,120
77	A. G. B. Davidson, c/o Burmah Shell Storage & Dist., Co., Ltd., Ballard Estate, Bombay	"	1962-63	1,46,910
			1963-64	1,59,786
			1964-65	1,24,542

1	2	3	4	5
<i>Bombay City I—contd.</i>				
78	A. W. Sekus, c/o Firestone & Tyre & Rubber Co., Haybunder Rd., Bombay	Indl.	1964-65	1,25,777
79	Maj. A. G. Gray, Layfield, Ashampstead, Berks, England or c/o Wilfred T. Fry Ltd., 13 Buckingham Palace Gardens, London	"	1963-64	3,794
				1,28,541
80	A. H. Baker, Burleigh House Charing S. Kent, England, c/o A. F. Ferguson & Co., Allaha-bad Bank Building, Appollo St., Fort, Bombay	"	1964-65	51,504
				1,73,090
81	Executors to the estate of Smt. Anns Evans, c/o Lloyds Bank Ltd., 71 Lambard Street, London E.C. 3 c/o A. F. Ferguson & Co., Appollo Street, Fort, Bombay-1	"	1963-64	2,43,966
				2,57,905
82	B. S. Billimoria, 113 N.G. Road, Bombay	"	1964-65	1,17,285
83	Beni Prasad Singhi, Industry House, 159 Chur-chgate Reclamation, Bombay	"	1963-64	1,00,427
84	Babubali Gulabchand, Construction House, Ballard Estate, Bombay	HUF Indl.	1962-63 1964-65 1960-61	1,68,868 1,47,677 1,08,288
85	Brijlal Ramjidas, 401 E.I.C.A., Bombay	HUF	1960-61	1,32,553
86	Bilasrai Jaurnel, Agakhan Bldg., Dalal Street, Fort, Bombay	"	1960-61	1,24,993
87	C. P. Shah, Macmillan Bldg., Dr. D. N. Road, Bombay	Indl.	1960-61 1960-62 1960-61	1,19,899 1,55,860
88	C. R. S. Prakash, 201 D. N. Road, Bombay	"	1963-64 1964-65	1,99,638 1,44,739
89	C. H. Bhabha, 49 Cuffee Parade, Colaba, Bom-bay	"		
90	Trustees of Clara Evelyne Trust No. II Naville House, Ballard Estate, Bombay or c/o Nanubhai & Co., 51 M. G. Road, Bom-bay	"	1963-64	1,79,741
91	Trustees of Clara Evelyne Trust No. I Naville House, Ballard Estate, Bombay or c/o Nanubhai & Co., 51 M. G. Road, Bom-bay	"	1963-64	1,09,267
92	D. P. Gupta, c/o M/s. Bombay Premier Trad-ing Co., Dr. D. N. Rd., Bombay	"	1962-63	1,09,688
93	D. R. D. Tata, Bombay House, Bruce Street, Fort, Bombay	"	1962-63	2,00,127
94	D. P. Romer, c/o R. D. Sethna & Co., 14-K, Hamam Street, Fort, Bombay	"	1959-60	1,12,920
95	D. P. Ajagaonkar, c/o New India Assurance Co. Ltd., Bombay	"	1963-64	1,00,566
96	D. S. Carmichel, Roundleze, Kingsley, Green Haselmare, Surrey, England c/o The Char-tered Bank Post Box No. 40, 4-N. S. Road, Cal.	"	1959-60	6,262
				1,11,670
97	D. M. Dahanukar, Industrial Ass. Building, Bombay	"	1964-65	3,93,606

1	2	3	4	5
<i>Bombay city I — contd.</i>				
98	Mrs. D. M. Turner, Hill House Farm, Blare Green, Nr. Dorking Surrey, England c/o A. N. F. Harvey Ltd., Panyan Building, West Vely Street, P.O. Box No. 73, Madras -1 or Ford Rhodes Parkes & Co., Post Box No. 207, Bank of Baroda Building, Appolo St., Fort, Bombay.	Indl.	1964-65	1,23,780
99	E. O. Austin c/o George Oaks, Swadeshi Mills Estate, New Queens Road, Bombay	"	1957-58 1958-59 1959-60 1960-61 1961-62	1,57,694 1,57,694 1,29,676 1,23,684 1,15,098
100	E. Parker c/o Ice India Pvt. Ltd., Bombay	"	1959-60	1,00,839
101	Mrs. E. M. Phillips, c/o H. Waissen Wilson Co., 20 Copthall Avenue, London, E.C. 2, England or Cambre House Broadway Worcestershire England	"	1956-57	44,975
				1,02,196
102	E. A. Guhl, La Fiorita Chemin, St., George Clarens (Vaud) Switzerland c/o National & Grindlays Bank Ltd., Bombay-1	"	1963-64	1,05,843
			1964-65	1,19,070 1,05,403
				1,05,403
103	Lt. Col. E. A. D. Smith, 1 Suffok St. Helea Burry, Scotland	"	1963-64	2,200
				1,00,720
104	E. P. Austin, c/o George Oaks Swadeshi Mills Estate, New Queens Road, Bombay-1	"	1962-63 1963-64 1964-65	1,23,178 1,14,829 1,20,405
105	F. H. Kemple, c/o M/s. Forbes Campbell & Co., Ltd., Forbes Bldg., Fort, Bombay	"	1962-63 1963-64 1964-65	1,16,423 1,16,093 1,19,252
106	F. Edward, c/o W. H. Brady & Co., Bombay	"	1962-63 1963-64	1,02,920 1,01,787
107	F. De Mathews, c/o First National City Bank, Dr. D. N. Road, Bombay	"	1963-64 1964-65	1,36,223 1,35,353
108	Gopaldas Gupta, 230 Dr. D. N. Rd., Bombay	"	1962-63	1,48,463
109	Gurudas Gupta, 230 Dr. D. N. Rd., Bombay	"	1962-63	1,23,707
110	Glysi Jones, C/o Gammon India Ltd., Ballard Estate, Bombay	"	1960-61 1961-62	1,78,462 1,75,201
111	G. L. Anderson, c/o Firestone Tyre & Rubber Co., Haybunder Bombay	"	1964-65	2,27,316
112	G. T. Warner, c/o Firestone Tyre & Rubber Co., Haybunder Bombay	"	1964-65	1,44,113
113	G. Wilheld c/o Protos Engg. Co. Ltd., 173 J. Tata Road, Bombay	"	1960-61	1,10,356
114	H. D. Dennis, c/o Caltex India Ltd., Caltex House, Bombay	"	1963-64	3,55,130
115	H. J. Vacha c/o M/s. A. F. Ferguson & Co., Allahabad Bank Building, Appollo Street, Bombay.	H.U.F.	1964-65	2,04,724

1	2	3	4	5
<i>Bombay city I—contd.</i>				
116	Mrs. H. L. Gorley, Moncollife Aims Hotel, Bridge of Earn, Perthshire, Scotland, c/o M/s. Spicer & Pegler St. Mary An House, 56/60 St. Mary Axe House, London E.C. 3	Ind.	1964-65	6,852 Indian In- come 1,00,000 T.W.
117	H. O. Harris, c/o Burmah Shell Storage & Dist. Co. Ltd., Ballard Estate, Bombay	"	1963-64 1964-65	1,09,716 1,06,941
118	H. P. Mody c/o A. F. Ferguson & Co., Appollo St., Bombay	"	1962-63	1,04,479
119	H. P. Wallace c/o J. P. Wallace & Co., Shah Bldg., 28-32 Bank St Fort, Bombay	"	1962-63	1,40,498
120	H. R. Batliwalla c/o M/s. Nowrosjee Wadia & Sons Ltd., Naville House Ballard Estate, Bombay.	"	1964-65	1,15,490
121	Hemant Bhagubhai Mafatlal, Mafat Lal House, Bombay	"	1964-65	6,62,968
122	Hemant Bhagubhai, Mafat Lal House, Bom- bay	HUF	1964-65	4,05,707
123	I. M. Ogg, c/o M/s. A. F. Ferguson & Co., Allahabad Bank Building, Appollo Street, Bombay	HUF	1964-65	2,06,263
124	I. R. D. Tata, Bombay House, Bruce Street, Fort, Bombay.	Ind.	1962-63	2,41,992
125	J. B. Mecartrey, c/o Caltex India Ltd., Caltex House, Bombay	"	1963-64	1,14,000
126	J. B. Stedart, c/o Mercantile Bank Ltd., Bombay.	"	1962-63 1963-64 1964-65	1,35,206 1,25,678 1,45,533
127	J. B. A. Turnwull, 13 Albert Terrace Edinburgh, 10-Scotland, c/o Gillespie & Patterson W.S. & Hope Todd & Kirk W.S. 31 Melville St., Edinburgh	"	1964-65	15,000 1,03,572
128	J. D. Balfour, Roscolie Bamchary Kincordine Shire Scotland, c/o National & Grindlays Bank Ltd., P.B. No. 218, 19 N. S. Rd., Calcutta	"	1961-62 1962-63	1,00,379 1,51,752
129	J. D. Choksi, Bombay House, Bruce Street, Bombay.	"	1963-64	1,39,052
130	J. H. Brubakar, c/o Caltex India Ltd., Caltex House, Bombay	"	1963-64	2,87,627
131	J. J. Keane, c/o Parke Davis (India) Ltd., Saki Naka, Bombay	"	1962-63 1963-64	1,15,731 1,05,009
132	J. K. Saraf, Prop. Asian Advertising Agency, Dr. D. N. Rd., Bombay	1962-63	1962-63 1963-64	2,13,613 2,13,703
133	J. K. Shute, c/o National & Grindlays Bank Ltd., Bombay.	"	1963-64 1964-65	1,13,404 1,11,319
134	J. L. Bhatia, c/o M/s. A. F. Ferguson & Co., Allahabad Bank Building, Appollo St., Bom- bay	"	1964-65	1,11,653
135	Trustees of J. M. Lubineff, Trust Naville House, Ballard Estate, Bombay-1 or c/o Nanubhai & Co., 51 M.G. Road, Bombay	"	1963-64	1,67,843

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<i>Bombay city I—contd.</i>				
136	J. W. Algea c/o Firestone Tyre & Rubber Co., Ltd., Haybunder Rd., Bombay	"	1964-65	1,19,688
137	J. Anderson, c/o M/s A. F. Ferguson & Co., Allahabad Bank Building, Appollo Street, Bombay.	H.U.F.	1964-65	1,14,615
138	James Balis, c/o M/s Gammien India, Worli, Bombay.	Ind.	1962-63	1,24,684
139	K. C. Bakle, Bombay House, Bruce Street, Port, Bombay.	"	1963-64 1964-65	1,15,419 1,17,437
140	Kali D. Cowasji c/o M/s. D. Cowasji & Co., 123 M.G. Rd., Bombay	"	1963-64	1,73,346
141	K. Salem, Mafatlal House, Backbay Reclamation, Bombay	"	1963-64	1,37,873
142	K. Zeigler, c/o Caltex India Ltd., Caltex House, Bombay	"	1962-63	1,57,941
143	Mrs. Kasturbai Walchand, Const. House, Ballard Estate, Bombay	"	1964-65	1,24,142
144	Kantikumar R. Podar, Podar Chambers, Bombay	"	1964-65	1,11,849
145	Kanaihya Lal Taparia, 171 Sk. Menon Street, Bombay.	"	1964-65	1,12,443
146	Kusumben D. Mahadevia, Mafat Lal House, Bombay	HUF	1962-63 1963-64 1964-65	3,18,809 3,08,844 1,24,010
147	Laldas Tribbhavandas Mehta, c/o Khatau Makanji Spng. & Wvg. Co., Ballard Estate, Bombay.	Ind.	1963-64	1,09,588
148	Mrs. M. B. Binny, 8 Palace Gardens Terrace, London, W.S. England, c/o R. N. Desai & Co. Dr. D. N. Road, Bombay	"	1962-63	1,53,648
149	Lt. Col. M. B. Mocket, 7 Edith Grove, Chelsea, London, S.W. 10 England, c/o R. H. Desai & Co., 187 Dr. D.N. Road, Bombay	"	1962-63	1,53,628
150	Mrs. M. D. Schelfield, Charmandean, Gander Hill, Hayward Heath, Sussex, England c/o Frasser & Bross, Borrow House, 12 Maclean St., Madras	"	1959-60	1,49,678
				1,77,623
151	M. D. Mistry, 37 Mursban Road, Bombay	"	1964-65	1,18,112
152	M. G. R. Aitken, c/o M/s. Crawford Baylay & Co., State Bank Bldg., Bank Street, Bombay	"	1964-65	2,01,416
153	M. K. Shah, Forbes Building, Home Street, Bombay.	"	1964-65	1,00,684
154	M. L. Dahanukar, Industrial Assurance Building, Church Gate, Bombay	"	1962-63 1963-64 1964-65	4,33,961 3,87,111 3,78,124
155	M. W. Lawndes, Gardens Close, Ringwood Hants, England, U.K. c/o The Bombay Co. Pvt., Ltd., P.B. No. 1081, 9 Wallace St., Fort, Bombay.	"	1964-65	4,499
				1,00,479
156	Margrett Turnbridge c/o M/s, Eastern Watch, 123 M.G. Road, Bombay	"	1964-65	2,54,954

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<i>Bombay city I—contd.</i>				
157	Smt. Maltibai D. Dahanukar, Industrial Assurance Building, Bombay	Ind.	1964-65	2,18,981
158	Miss Mala Sinha, Bombay	"	1964-65	7,18,300
159	Mahavirprasad Badriprasad, 401 E.I.C.A. Bombay	HUF	1960-61	1,08,289
160	Mohamed Ali Bassam, 293 Nagdevi Street, Bombay	Ind.	1964-65	1,03,402
161	N. G. Motwani, 127 M.G. Road, Bombay	"	1964-65	1,05,133
162	N. H. Tata, Bombay House, Bruce Street, Fort Bombay	"	1963-64 1964-65	1,37,328 1,42,170
163	N. K. Jhaveri, c/o M/s Nanubhai Jewellers, M.G. Road, Bombay	"	1963-64	1,59,213
164	N. D. Sirur, c/o N. Sirur & Co., Ltd., Bombay	"	1959-60	1,07,477
165	N. D. Campbell, c/o National & Grindlays Bank Ltd., 54 Parliament Street, London	"	1963-64	4,408
				1,03,141
166	Mrs. N. M. Dale, Cleave House, Ford Cambe, Cent, England, c/o Lovelock & Lewes, 4 Lyons Range, Calcutta-1	"	1959-60	15,120
			1964-65	1,13,318 17,500
				1,13,123
167	N. M. Desai, c/o Larsen & Toubro Ballard Estate, Bombay	"	1963-64 1964-65	1,50,419 1,04,623
168	N. R. Mody c/o M/s A. F. Ferguson & Co., Allahabad Bank Building, Appollo Street, Bombay	HUF	1964-65	2,22,156
169	Executors of the late Shri Navinchandra Mafatlal, Mafatlal House, Bombay	Ind.	1964-65	2,51,381
170	P. A. Naraiwala, Bombay House, Bruce Street, Fort, Bombay	"	1963-64 1964-65	1,34,599 1,12,763
171	P. B. Kini, c/o Kodak Ltd., Fort, Bombay	"	1964-65	1,04,159
172	Dr. P. B. Banaji, Dr. D.N. Road, Bombay	"	1964-65	1,05,679
173	P. K. Jhaveri, c/o M/s Na nubhai Jewellers, M.G. Road, Bombay	"	1964-65	
174	Miss P. M. Gamble, P.B. No. 1017 Nassu Bahamas c/o Ford Rhodes Parks & Co., P.B. No. 307 Bank of Baroda Bldg., Appollo Street, Bombay-1	"	1964-65	1,31,421
175	P. R. Irani, c/o New Roshan Talkies, Corner of Grant Road, Bombay	"	1960-61	1,01,040
176	Pratapsingh Mathuradas, 9 Wallace Street, Bombay	"	1964-65	2,06,408
177	Pratap E. Sariaiya, Navsari Chambers, Outram Road, Bombay	"	1964-65	1,52,926
178	Persival David, c/o A. F. Ferguson & Co., Allahabad Bank Building, Appollo Street, Bombay	"	1964-65	3,69,645
179	Shri R. B. Brown c/o Caltex India Ltd., Caltex House, Bombay	"	1963-64	2,62,592
180	Shri R. C. Worrel, c/o Caltex India Ltd., Caltex House, Bombay	"	Do.	2,59,964
181	Shri R. C. Laljiwala, c/o Caltex India Ltd., Caltex House, Bombay	"	1960-61	1,25,191
182	R. E. Grant, c/o First National City Bank, Fort, Bombay-1	"	1963-64	1,14,537
183	R. G. Sariaiya, Navsari Chambers, Outram Road, Bombay	"	1963-64 1964-65	2,39,979 1,55,364

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<i>Bombay City I—contd.</i>				
184	R. J. Bondrican, c/o Caltex India Ltd., Caltex House, Bombay	Indl.	1963-64	2,40,545
185	R. J. Valco, c/o Caltex India Ltd., Caltex House, Bombay	"	1963-64	3,34,349
186	R. L. Goldsack, c/o Burmah Shell Refineries Ltd., P.B. 1765 Bombay	"	1962-63 1963-64 1964-65	1,35,534 1,25,843 1,51,321
187	R. M. H. Evans, Wyken House, Shropshire, England, or c/o A. F. Ferguson & Co., Allahabad Bank Building, Appollo Street, Bombay.	"	1963-64	1,26,600
188	R. M. H. Evans, Wyken House, Shropshire, England, or c/o A. F. Ferguson & Co., Allahabad Bank Building Appollo Street, Bombay.	"	1963-64	1,75,983
189	R. N. Jacob, c/o B. N. Elias & Co., Pvt. Limited., National Tobacco Building, 1 & 2 Court House Corner, Calcutta-1	"	1962-63	3,50,062
190	R. R. Saraiya, Navsari Chambers, Ottram Road, Bombay	"	1963-64 1964-65	2,00,272 1,92,204
191	Rasesh N. Mafatlal, Mafatlal House, Bombay	"	1964-65	4,45,611
192	Ratanchand Hirachand, Const., House, Ballard Estate, Bombay	HUF	1964-65	1,89,729
193	Ramnath A. Podar, Podar Chambers, Bombay	Ind.	1964-65	1,11,843
194	Rajendra Kumar, Bombay	"	1964-65	2,10,749
195	Ravishankar Sharma, Wachhan, Meerabaug, Santacruz, Bombay	"	1964-65	1,89,288
196	Rustom Jal Vakil, Standard Building, Dr. D. N. Road, Bombay	"	1964-65	1,42,842
197	S. J. Plested, c/o Mackinnon Meckenzie Ltd., Bombay-1	"	1963-64 1964-65	1,27,130 2,73,969
198	S. K. Kalbur, 3 Bastion Road, Bombay	"	1964-65	1,17,719
199	S. Moolgaonkar, Bombay House, Bruce Street, Fort, Bombay.	"	1963-64 1974-65	1,34,849
200	S. N. Desai c/o M/s Nanbhai & Co. 51 M. G. Road, Bombay	Ind.	1964-65	1,08,526
201	S. P. Irani, Bombay	"	1963-64	1,03,021
202	Smt. Sakuntla S. Parekh, New Pack Industries, New Marine Lines, Bombay.	"	1963-64	3,40,793
203	Smt. Shardaben Bhagubai, Mafat Lal House, Bombay.	"	1964-65	2,73,721
204	Sitaram Dwarkadas Morarka, 29, Napeansea, Road, Bombay.	"	1960-61 1963-64	3,51,768 1,01,992
205	T. C. Guel, 261/63, D N. Road, Bombay.	"	1960-61	1,13,637
206	Tekchand Hemandas decd., by legal heir Smt. Gopi Mehta c/o Premier Electric Co. Ltd., Appollo Street, Bombay.	"	1960-61	1,13,637
207	Tribhavandas Bhimji, 241-43 Sk. Memon Street, Bombay.	HUF.	1960-61	21,81,575
208	V. G. Motwani, 127 M.G. Road, Bombay.	Ind.	1964-65	1,21,853
209	Lady Vera David c/o A.F. Ferguson & Co., Allahabad Bank Building, Appollo Street, Bombay.	"	1964-65	2,15,575
210	Smt. Vijaylaxmi N. Mafat Lal, Mafat Lal House, Bombay.	"	1964-65	1,48,154
211	Mrs. W. M. Jonson, Gardens House Hotel, Sandgate Road, Folkeshore, Kent, England c/o Nasmith Colts & Co., Fountain House, 81 Fountain Street, Madras-1.	"	1963-64	1,18,991
212	Yogindraprasad N. Mafatlal, Mafat Lal House, Bombay.	"	1964-65	4,49,798

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<i>Bombay City I—concl'd.</i>				
213	Yogindraprasad N. Mafat Lal, Mafat Lal House, Bombay.	HUF.	1961-62	6,81,545
<i>Bombay City II</i>				
214	Ambalal K la Chand, 45-47, Appollo Street, Bombay.	Indl.	1956-57 1957-58	2,92,672 1,71,053
215	Ashok B. Birla, 1 Churchgate Reclamation, Bombay.	"	1963-64	2,28,693
216	Arun D. Dahanukar, Industrial Assurance Building, Church Gate, Reclamation, Bombay.	"	1964-65	1,19,716
217	Ardeshti H. C. Jhangir, Ready Money Mansion, N. N. Road, Bombay	"	1963-64	1,17,643
218	Adie P. Wadia, 70 Forbes Street, Bombay.	"	1963-64	1,21,506
219	A. B. Billimoria, C/o M/s. Batliwala & Karani, Share Bazar, Bombay.	"	1962-63	2,96,509
220	A. P. Thakersey, Natural Guardian P. M. D. Thakersey, 10, Appollo Street, Bombay.	"	1962-63 1963-64	1,03,074 1,36,871
221	Adi F. Gazdar, Stock Exchange, Building, Appollo St., Bombay.	"	1964-65	1,03,176
222	Abdulkadar Parkar, 7-11, Kolsa Street, Bombay	"	1965-66	1,02,400
223	Abdul Samad Haji Alimohammed, 223 Chakla Street, Bombay.	"	1963-64	1,56,871
224	Abdul Wahab Haji Alimohammed 223 Chakla Street, Bombay.	"	1963-64	1,56,791
225	A. J. Mody c/o J. D. Mody & Company, 319/21 N. N. Street, Bombay.	"	1964-65	1,46,740
226	A. J. Shah (decd), Ganpat Bhavan Chowpatty, Bombay.	"	1960-61	2,78,542
227	B. V. Daruwalla c/o M/s. Daruwala Bros., P. Ltd., Shroff Mansion 40 Princess Street, Bombay.	"	1962-63 1963-64	1,88,091 2,29,730
228	Bhogilal Raichand c/o M/s. Iwacom Pvt. Limited, 204 Dadabhoy Naoroji Road, Bombay-1.	"	1964-65	1,08,479
229	Bhupendra Ratansey Mulgi, 259 Kalbadevi Road, Bombay.	"	1963-64 1964-65	1,45,092 1,44,807
230	B. O. Mody c/o M/s. B. Babulal & Co., 52-58 New Hanuman Lane, Bombay.	"	1964-65	1,19,103
231	B. K. Mehta, c/o Do.	"	1964-65	1,04,527
232	B. P. Shah c/o M/s. Jayant Paper Box Factory, Sir P. M. Road, Bombay.	Indl.	1962-63	1,27,717
233	B. R. Tannan c/o M/s. Sharp & Tannan Bark of Baroda Bldg., Bombay.	"	1963-64	2,07,211
234	B. K. Mehta c/o M/s. B. Mehta & Co., Appollo Street, Bombay.	"	1963-64	2,04,520
235	Bhagwandas Naraindas, Makhija, Madha-Mahadev Galli, M.J.C. Market, Bombay.	"	1963-64	1,17,934
236	Bhagwanji Morarji, 89 Princess Street, Bombay.	"	1963-64	1,40,028
237	B. K. Shroff Prop. Shroff Company, 150 Colaba Road, Bombay.	"	1962-63	1,40,147
238	B. P. Godrej, 10-D Ridge Road, Bombay.	"	1964-65	4,02,319
239	Chandabhaiddas, Giri Kunj, Huhges Road, Bombay.	"	1962-63	1,22,814
240	Chinubahi Kilachand, 43-47, Appollo Street, Bombay.	"	1956-57 1957-58 1958-59 1964-65	3,28,910 2,37,804 1,09,122 1,06,627
241	Champabai Bhogilal, 9 Forbes Bombay.	"	1964-65	1,06,627

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<i>Bombay City II—contd.</i>				
242	C. R. Mehta c/o M/s. Jaya Paper Box Factory, Sir P. M. Road, Bombay.	Indl.	1962-63	1,29,830
243	Choksey & Co., Churchgate Reclamation, Bombay.	"	1963-64 1964-65	1,61,369 1,73,812
244	C. P. Wadia, 70 Forbes Street, Bombay.	"	1958-59	1,72,022
245	C.M. Mehta c/o M/s. Gagret & Co. Alli Chambers, Tamarind Lane, Bombay.	"	1963-64	1,63,503
246	C. R. Sharp c/o M/s. Sharp & Tannan, Bank of Baroda Building, Bombay.	"	1962-63	2,20,121
247	Mrs. C. V. Merchant, 16 Appollo St., Bombay.	"	1963-64	1,34,065
248	C. B. Ghia, 28 Appollo Street, Bombay.	"	1963-64 1965-66	1,61,899 1,22,733
249	C. C. Desai c/o M/s. Mody & Mody Co., Bombay.	"	1963-64 1964-65	1,32,529 1,69,035
250	Chimanlal Mohan Lal c/o M/s. N. Chimanlal & Co., Pr. St., Bombay.	"	1964-65	1,51,671
251	D. A. Katrak, prop. M/s. Western Rubber & Tyre Co., 2-B, Khaitwadi Main Road, Bombay.	Indl.	1962-63	1,55,570
252	D. A. Patel c/o M/s. Dhandas & Co., Mangesh Building, New Khet Wadi Road, Bombay.	"	1962-63	1,41,413
253	D. R. Ashar, Jaykar Bldg., New Khatwadi, Bombay.	"	1964-65	1,15,599
254	D. C. Master c/o M/s. Master Sathe & Kothari, 34-38 Hamam Street, Bombay.	"	1963-64	1,12,097
255	Dhirajlal Maganlal, Share Bazar, Bombay.	"	Do.	1,18,301
256	D. A. Thakersey, 16 Appollo Street, Bombay.	"	1963-64 1964-65	2,32,038 2,86,801
257	Dhirendra Kantilal c/o M/s. Jamna Das & Co., Old Share Bazar, Bombay.	"	1963-64	1,08,339
258	Dhanrajmal Girdharilal c/o M/s. Dhirajlal Tricumlal, Share Bazar Bombay.	"	1962-63	1,00,737
259	Dwarkadas Gordhandas, M/s. Dwarkadas Gordhandas, Krishnaraj Galli, M.J.C. Market, Bombay.	"	1964-65	1,96,593
260	Dwarkadas Amritlal, Sanch Gally, M.J.C. Market, Bombay.	"	1963-64	1,50,309
261	Dharnidhar Thakersey c/o M/s. Thakersey Chhagan Lal, Gopal Galli, Bombay.	"	1964-65	1,12,086
262	Dhirajlal Morarji, 37-A Sarang Street, Bombay-3.	"	Do.	1,24,035
263	D. N. Marshall c/o M/s. D. N. Marshall & Co. Gaya Building, Bombay.	"	1962-63 1963-64 1964-65	1,09,022 1,01,768 1,46,462
264	D. R. Mehta, 75 Warden Road, Bombay.	"	1959-60	1,38,099
265	D. K. Naroji, 40-D Ridge Road, Bombay.	"	1964-65	1,41,537
266	E. N. Kothari c/o M/s. Jayant Paper Box Factory, Sir P. M. Road, Bombay.	"	1962-63	1,84,861
267	E. T. Kanthawalla, Maaskati House, Mohammedali Road, Bombay-3.	"	1964-65	1,41,597
268	F. S. Nariman, High Court, Bombay.	"	1964-65	1,27,542
269	Sir Fazal I. Rahimtool, Fair View Bridge Road, Bombay.	"	1964-65	1,09,343
270	Shri G. M. Mehta, 8, Swadeshi Mills, Compound Charni Road, Bombay.	"	1963-64	1,54,537
271	G. D. Gokhale, c/o Bombay Chemicals Pvt. Ltd., 129, M.G. Road, Bombay.	"	1964-65	1,06,449
272	G. P. Kapadia, Hamam House, Hamam Street, Bombay.	"	1964-65	1,75,735
273	G. T. Khare, c/o M/s. Sharp & Tannan, Bank of Baroda Bldg., Bombay.	"	1963-64	1,23,056

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Bombay City II—contd.				
274	G. A. Thakkur, Dalal Street, Bombay.	Indl.	1964-65	1,29,718
275	Ghulam Mohammed Haji Ali Mohammed, 223, Chakla Street, Bombay.	"	1963-64	1,04,442
276	Smt. Gopikumar Birla, Birla House, Mt. Pleasant Road, Bombay.	"	1963-64	1,84,674
277	Harish Mahindra, c/o Mahindra & Mahindra Ltd., Gateway Building, Appollo Street, Bombay-I.	"	1962-63 1963-64 1964-65	2,30,854 2,34,583 1,91,114
278	Hirji Courji, Jahangir, Ready Money Mansion, V. N. Road, Bombay.	"	1961-62	3,04,120
279	H. H. M. Vijaykaverba Saheb of Morvi, Bai Nivas, Warden Road, Bombay.	"	1962-63 1963-64	1,02,690 1,02,451
280	H. R. Mehta c/o M/s. Jayam Paper Box Factory, Sir P. M. Road, Bombay.	"	1962-63	1,27,142
281	H. M. Secrvai, High Court, Bombay.	"	1964-65	1,38,338
282	H. D. Dave c/o M/s. Mayashankar Thacker & Co., 65 Appolo Street, Bombay.	"	1964-65	1,09,061
283	Executors of the estate of Sir Homi Mehta, Mehta House, Appolo Street, Bombay.	"	1963-64 1964-65	1,23,047 1,17,204
284	Hemraj Dharamsey, B. C. Market, Bombay.	"	1964-65	1,03,095
285	Harkishendas Thakarsey c/o M/s. Chhaganlal, Gopsl Galli, Bombay.	"	1963-64	1,16,183
286	Executors of the estate of H.H. The late Maharaja Harishinhji of Jammu & Kashmir, Hari Nivas, Podar Road, Bombay.	"	1954-55 1955-56 1956-57	3,16,057 2,54,245 2,00,384
287	Homi D. Jhaveri c/o M/s. Homi & Jhaveri, Mehrabad, Warden Road, Bombay.	"	1964-65	1,09,037
288	Hansraj V. Jain c/o Indo Europe Trading Co., 9, Dalal Street, Bombay.	"	1963-64	1,05,704
289	Mrs. Hanna S. Lifschultz, Nepcan Sea Road, Bombay.	Indl.	1952-63	1,08,481
290	Inderjeet Kapoor, (HUR), 8/2 Sham Nivas, Warden Road, Bombay.	HUF	1952-63	1,02,250
291	J. R. Ashar, Jaykar Bhavan, New Khetwadi, Bombay.	Indl.	1961-65	1,15,600
292	Jal Jamshedji c/o Noble Paints & Varnishes Co., Ltd., Ferguson Road, Bombay.	"	1964-65	1,39,529
293	J. D. Kothawalla, Grosevenor House Poddar Road, Bombay.	"	1964-65	1,22,300
294	Jagmohandas Gokuldas, Karta of the H.U.F. Gokuldas Hakamchand c/o M/s. Lallubhai Amichand Pvt. Ltd., 30 Kalbadevi Road, Bombay.	"	1964-65	1,76,773
295	Jagmohandas Gokaldas, 30 Kansara Chawal, Bombay.	"	1963-64	3,37,639
296	J. D. Dubash, 6 Rampart Row, Bombay.	"	1962-63 1963-64	1,42,770 1,20,417
297	Jehangir H. C. Jehangir, Ready Money Man- sion, V. N. Road, Bombay.	"	1963-64	1,17,643
298	J. A. Sahawalla, Ready Money Mansion, V. N. Road, Bombay.	"	1954-65	1,15,159
299	J. B. Kanga High Court, Bombay.	"	1964-65	2,00,986
300	J. V. Patel, V. N. Road, Bombay.	"	1959-60	3,11,857
301	J. H. Sahawalla, Ready Money Mansion, V. N. Road, Bombay.	"	1963-64	1,17,307
302	Jogesh L. Vasu c/o M/s. J. L. Vas & Co. 105, Appollo Street, Bombay.	"	1963-64	1,33,084
303	J. H. Cama, 24/26, Dalal St., Bombay.	"	1963-64	1,52,168

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<i>Bombay City II—contd.</i>				
304	Jayantilal Dahayabhai c/o M/s. Chiman Lal Premchand, Pr. St., Bombay.	H.U.F.	1964-65	2,49,841
305	J. F. Selwyn, Prop. Great Western Engineering Co., 1st Pasta Lane, Colaba, Bombay.	Indl.	1960-61	7,15,690
306	J. P. Vazifdar, Corinthian Arthur, Bunder Road, Bombay.	"	1964-65	1,02,128
307	J.E.E. Sassoon, 3, Patel Road, Bombay.	"	1962-63	1,75,113
		"	1964-65	1,71,779
308	J. R. Mehta, 75, Warden Road, Bombay.	"	1959-60	1,15,498
309	Keshub Mishindra, C/o M/s. Mahindra Ltd., Gateway Building, Appollo Bunder, Bombay.	"	1962-63	2,33,324
		"	1963-64	2,29,082
		"	1964-65	1,93,763
310	K. A. Dubash, 6 Rampart Row, Bombay.	"	1963-64	1,50,277
		"	1964-65	1,45,422
311	K. M. Kapadia, C/o M/s. G. P. Kapadia, Hamam House, Hamam Street, Bombay.	"	1964-65	1,05,884
312	K. T. Divecha, 24-26, Dalal Street, Bombay.	"	1964-65	1,99,893
313	K. H. Cama, Cama House, Dalal St., Bombay	"	1963-64	1,07,968
314	Kamala D. Ghia, 28 Appollo Street, Bombay.	"	1964-65	1,51,691
315	K. O. Mody, C/o M/s. Mody & Mody Co.,	"	1963-64	1,99,203
		"	1964-65	2,52,714
316	K. W. Wazir, C/o M/s. W. R. Nazir & Sons, 5, Hamam Street, Bombay.	"	1963-64	1,61,702
317	Krishnakumar J. Kapadia, c/o M/s. Kumud Agencies, 16 Appollo St., Bombay.	"	1964-65	1,15,754
318	Kantilal Nanalal, Chandra Chowk, M. J. C. Market, Bombay.	"	1963-64	1,02,464
319	Kalyanji Hansraj, B. C. Market, Bombay.	"	1964-65	1,80,730
320	K. D. Kapadia, C/o M/s. Ajit Industrics, Vithaldas Road, Bombay.	"	1963-64	1,62,537
321	K. H. Bhabha, 49, Cuffe Parade, Colaba, Bombay.	"	1963-64	1,39,532
		"	1964-65	1,38,708
322	Kantilal Lalchand, 150, Narayan Dhru Street, Bombay.	"	1962-63	1,09,549
323	Kitanlal Lalchand, 150, Narayan Dhru Street, Bombay.	"	1962-63	1,09,539
324	K. J. Mehta, 77-79, Nagdevi Street, Bombay.	"	1964-65	1,65,211
325	K. A. Sheth, French Bridge, Bombay.	"	1962-63	1,00,690
		"	1964-65	1,03,228
326	Mrs. K. F. Dubash, Nepean Sea Road, Bombay.	"	1964-65	1,13,817
327	Kashmiri Devi, 126, Narayan Dhru St., Bombay	"	1962-63	1,12,390
		"	1963-64	1,51,921
328	Kanta K. Vasa, C/o E-4, Mafatlal Park, Warden Road, Bombay.	"	1962-63	1,17,560
329	L. C. Mody, C/o M/s. Mody & Mody Co.,	"	1963-64	1,38,467
		"	1964-65	2,50,566
330	L. H. Athalya, Krishna Niwas, Charni Road, Bombay.	"	1964-65	1,16,428
331	L. V. Saha, C/o M/s. Master Sathe & Kothari, 34-38, Hamam St., Bombay.	"	1963-64	1,03,145
332	L. V. Apte, Govind Chowk, M.J.C. Mkt., Bombay.	"	1962-63	2,33,772
333	Laldas Jamnadas, c/o M/s. Jamnadas Khushaldas, Old Share Bazar, Dalal Street, Bombay	"	1962-63	1,17,838
334	Lalji Jetha (Decd) Krishan Chowk, M. J. C. Market, Bombay.	"	1964-65	1,04,889
335	Lilawati M. Desai, Carmichael Road, Bombay.	"	1959-60	1,10,270
336	M. B. Madgaonkar, Fort Chambers, Dean Lane, Bombay.	"	1963-64	1,64,184
		"	1964-65	1,49,265

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<i>Bombay City II—contd.</i>				
337	M. C. Setalwad C/o M/s. Dalal & Shah Appollo Street, Bombay.	Indl.	1963-64 1964-65	7,08,346 5,59,349
338	M. D. Dave, C/o M/s. Maya Shanker Thacker & Co., 65 Appollo Street, Bombay.	"	1963-64	1,21,926
339	M. D. Kapadia, C/o M/s. Ajit Industries, Vithaldas Road, Bombay.	"	1963-64	1,61,930
340	M. E. Seth, C/o Taxpin India Agency, 110, Meadows Street, Bombay.	"	1963-64	1,23,915
341	M. J. Mody, C/o Steward Laboratory, 219/21, N. N. Street, Bombay.	"	1964-65	1,46,960
342	M. P. Polson, C/o Polson Ltd., 65-B, Dockyard Road, Mazgaon, Bombay-10	"	1964-65	1,14,804
343	M. R. Tolia, C/o M/s. Mawani & Co., 87, Grant Road, Bombay.	"	1962-63	1,10,624
344	M. R. Romal, C/o Laxmi Motor Co., New Khetwadi, Bombay.	"	1963-64 1964-65	2,27,894 2,55,407
345	M. R. Dubash, Nepean Sea Road, Bombay.	"	1962-63 1963-64	1,40,095 1,28,174
346	M. S. Kalbagh, Lamington Road, Bombay.	"	1964-65	1,52,550
347	Mahadev Singh, 159, Industry House, Churchgate, Bombay.	"	1964-65	1,40,930
348	Manilal Kalayanji Seth, C/o M/s. Vinodrai & Co., S. V. Lane, Bombay.	"	1964-65	1,07,890
349	Manoramabai L. Apte, Poddar Road, Bombay.	"	1964-65	1,00,003
350	Manoharlal Mukundlal, Flat No. 29, C. C. I. Chambers, Bombay.	HUF.	1962-63	1,27,748
351	Mohammed A. Molubhai, C/o M/s. Ahmed S. Molubhai & Sons, 279, Nagdevi Street, Bombay.	Indl.	1963-64	1,20,185
352	Mohamedbhoy I. M. Rowji, 50-52, Huges Road, Bombay.	"	1961-62 1962-63	1,46,449 1,49,929
353	Mirza Famal Karin, Hagan Chambers P. B. Street, Bombay.	"	1962-63 1963-64 1964-65	1,28,275 2,07,272 2,43,812
354	Motilal Gagadas, Chandra Chowk, M. J. C. Mkt., Bombay.	"	1962-63 1963-64	1,29,038 1,35,807
355	N. A. Palkiwala, High Court, Bombay	"	1964-65	4,15,135
356	N. D. Wadia, 70 Forbes St., Bombay	"	1964-65	1,20,577
357	N. D. Marshall, c/o D. N. Marshall & Co., Gaya Bldg., Bombay.	"	1963-64	1,03,236
358	N. K. Patel, Mangesh Bldg., New Khetwadi Road, Bombay.	"	1962-63	1,07,183
359	N. P. Sangani, Prop. The Expire Trading Co., Ali Chambers, T. Lane, Bombay.	"	1963-64	1,85,197
360	N. P. Godrej, 40-D Ridge Road, Bombay.	"	1964-65	4,02,519
361	Sri Narayan Motilal, Prop. of M/s. Hatmibhai Tulsidas, 122, Kansara Chawal, Bombay.	"	1963-64 1964-65	3,20,551 1,25,294
362	Nana Lal D. Shah c/o M/s. Kumud Agencies, 16 Appollo St., Bombay	"	1964-65	1,35,214
363	Nariman Ardeshtir, c/o Parasi Dairz Farm, Princess Street, Bombay.	"	1964-65	1,00,118
364	Bai Navajbai N. Gamadia (Decd.) c/o Shri Dadasorabji, Byramji Mansion, P. M. Road, Bombay.	"	1964-65	1,66,008
365	Nandlal Makundlal, Flat No. 29, C. C. I. Chambers, Bombay.	HUF	1962-63	1,02,936

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Bombay City II—contd.				
366	Niranjan Chimanlal, c/o M/s. N. Chimanlal & Co., Pr. St., Bombay.	Indl.	1964-65	1,23,042
367	P. B. Barthema, Amarchand Mansion, 10 Mayo Road, Bombay.	"	1964-65	1,43,278
368	P. P. Mistry, 6 Rampart Row, Bombay	"	1964-65	1,40,557
369	P. T. Cama, Cosy Corner, 29-A Gongsery Road, Bombay.	"	1961-62 1962-63 1963-64	1,38,262 1,56,262 1,46,566
370	Dr. (Mrs.) Padma J. Mehta, Bombay Mutual Terrace, S. V. P. Road, Bombay.	"	1962-63	1,07,585
371	Pradeep Kaval Chand, New Queen Rd., Bombay.	"	1962-63	1,11,718
372	Promodkumar Jain, Carmichael Road, Bombay-26.	"	1964-65	1,69,484
373	Smt. Lady Premila V. Thakersey, Sir Vithaldas Chambers, 16 Appollo Street, Bombay.	"	1963-64	1,65,941
374	Prataprai Premji, c/o Premji Bhimji & Co., S. V. Lane, Bombay	"	1964-65	1,02,256
375	Pravinchandra R. Shah, c/o M/s. P. Raman Lal & Co., Princess Street, Bombay	"	1963-64 1964-65	1,06,480 1,27,434
376	Pratap Rai K. Mehta, 77-79 Nagdevi Street, Bombay.	"	1964-65	1,92,248
377	R. A. Gagrati, c/o M/s. Gagrati & Co., Alli Chambers, Tamarind Lane, Bombay	"	1963-64	1,27,188
378	R. B. Shah, Noble Chambers, P. B. Street, Bombay.	"	1962-63	6,17,184
379	R. J. Kohala, Advocate, High Court, Bombay.	"	1964-65	2,69,162
380	R. K. Sanghi, 39-A, Hughes Road, Bombay	"	1962-63	2,23,759
381	R. M. Vadhelwala c/o M/s. Kora & Bhatt 22 Appollo Street, Bombay.	"	1963-64	2,91,423
382	Ramdas Kilachand, 45-47 Appollo Street, Bombay.	"	1956-57 1957-58	2,30,391 1,16,151
383	Rameshchandra Gokuldas, 30 Kansara Chawal, Bombay.	"	1963-64	3,03,500
384	Radhumal Nurumal c/o M/s. Narang Trading Corporation, 384 K. D. Road, Bombay.	"	1960-61	1,34,560
385	Rasiklal Maneklal (HUF) C/o M/s. Rasiklal Maneklal, Stock Exchange, Bldg., Bombay.	HUF	1963-64 1964-65	1,79,012 1,73,116
386	Raman Lal N. Shah, c/o M/s. P. Ramanlal & Co., Pr. St., Bombay	Indl.	1962-63 1963-64 1964-65	1,00,371 1,12,574 1,22,597
387	Ramanlal Manilal, 76 Nakhoda St., Bombay.	"	1962-63	1,10,414
388	Ramdas B. Mawani, c/o M/s. Mawani & Co., 87 Grant Road, Bombay.	"	1962-63	1,21,336
389	Russi H. Patel, Industrial Assurance Building, Opp. Churchgate Station, Bombay.	"	1963-64	1,02,340
390	S. A. Fazalbhoy, 38 Queens Road, Bombay.	"	1964-65	1,31,495
391	S. H. Commissariat, "Sylemoyne" Carmicheal Road, Bombay.	"	1964-65	1,04,254
392	S. H. Commissariat, "Sylemoyne" Carmicheal Road, Bombay.	"	1963-64	1,00,908
393	S. H. Thakersey, 9-B Bomanji Petit Road, Bombay.	"	1964-65	1,39,944
394	S. J. Patil, V. N. Rd., Bombay	"	1959-60	3,67,295
395	S. J. Mehta, Lamington Rd., Bombay	"	1963-64 1964-65	1,45,891 1,35,051
396	S. K. Toubro, c/o Larsen & Toubro Limited, Ballard Estate, Bombay.	"	1964-65	1,26,441

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Bombay City II—contd.				
397	S. P. Mehta, Sncha Sadan opp. Ritz Hotel, Churchgate, Bombay.	Indl.	1963-64 1964-65	2,14,985 2,58,160
398	S. R. Shah, Noble Chambers, P.B. Street, Bombay.	"	1962-63	4,16,001
399	S. P. Godrej, 40-D Ridge Road, Bombay.	"	1964-65	4,11,350
400	S. V. Gupta, Express Court, Queens Road, Bombay.	"	1964-65	1,78,145
401	Smt. Satyawati Jain, 29-A Carmicheal Road, Bombay-26	"	1964-65	1,41,621
402	Subash R. Shah, Noble Chambers, P. B. Street, Bombay.	"	1963-64	1,15,638
403	Sultan A. Molubhai c/o M/s Ahmed S. Molubhai & Sons, 279 Nagdevi St., Bombay.	"	1963-64	1,20,991
404	Sheriff A. Molubhai Do.	"	1963-64	1,21,886
405	Smt. Shirinbai A. Maskati House, Mohammed Ali Road, Bombay-3.	"	1964-65	1,01,176
406	Suleman Cassam Mitha, 27 Kolsa Street, Bombay.	"	1964-65	1,30,604
407	Sardar Jagjitsingh, 357 N. N. St., Bombay.	"	1963-64	1,14,346
408	Smt. Shardevi Birla, Birla House, Mt. Picasant Road, Bombay.	"	1963-64	2,62,218
409	Mrs. S. Lifehoutz, Nepean Sea Road, Bombay	"	1962-63	1,31,275
410	T. T. Lalwani, Prop. East & West Traders Co., Sir P. M. Road, Bombay.	"	1963-64 1964-65	8,77,702 7,81,750
411	Mrs. Tehmina H. Bharucha, 17 Cuffe Parade, Colaba, Bombay.	"	1960-61	1,02,940
412	Thakarsey Chhaganlal, c/o M/s. Thakarsey Chaganlal, Gopal Galli Bombay	"	1962-63	1,03,285
413	Tulsidas Kilachand, 45-47 Appollo Street, Bombay.	"	1956-57 1957-58	2,69,573 1,26,853
414	V. N. Shiroadkar, D-9, Mafatlal Park, Warden Road, Bombay	"	1963-64 1964-65	1,72,889 1,47,117
415	V.L. Gokhale, (DECD) c/o M/s. Gokhale & Gokhale Solicitors, Karim Chambers, Hamam Street, Bombay	"	1960-61	3,37,280
416	Vandrawan Parshotam c/o M/s. Raghavji Anandji & Co., Chikal Galli, M. J. C. Market, Bombay.	"	1962-63 1963-64	1,08,590 1,20,786
417	Vithaldas Goculdas, c/o M/s. Morarji Vandrawan, Krishna Chowk M. J. C. Market Bombay	"	1963-64	1,18,036
418	Y. B. Rcege, Merchant, Manor, Sitaldevi Temple Road, Mahin East, Bombay	"	1963-64	2,26,270
419	Y. K. Vasa, (H. U. F.) E-4 Mafatlal Park, Warden, Road, Bombay	"	1960-61 1961-62	2,02,847 1,00,548
420	Zaki A. Maskati, Maskati House Mohammedali Road, Bombay	"	1964-65	1,65,159
421	Ziya A. Maskati, Maskati House, Mohammedali Road, Bombay	"	1964-65	1,21,464
Bombay City—III				
422	A. N. Kotibhaskar, C/o M/s. Phoenix Chemical Works, Dr. D. N. Road, Bombay	"	1964-65	1,07,021
423	Abdul Majid Ahmed Bhoy, C/o M/s. Ahmed Umberbhoy, 170 Grant Road, Bombay	"	1963-64 1964-65	1,88,429 3,35,894

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<i>Bombay City III—contd.</i>				
424	Abdul Rehman Mohammed Ismail Kasbekar, Mehboob Building, Khana Road, Bombay	Indl.	1964-65	1,27,787
425	Abdul Satar Ahmedhboy, C/o M/s. Ahmed Umarbhoy, 170, Grant Road, Bombay	"	1963-64 1964-65	1,66,969 2,48,340
426	Abhay L. M. Khatau, Laxmi Building, Ballard Estate, Bombay	"	1964-65	2,02,537
427	Amritlal Anupchand C/o M/s. V. Babu Bohi & Co. 141, K.S. St., Bombay	"	1964-65	1,11,576
428	Anjaliben Pratap Tobacco Vileparle	"	1964-65	1,79,228
429	B. A. Shah, C/o M/s. Collins & Co., 99-C, Tardeo Road, Bombay	"	1963-64 1964-65	4,66,135 6,10,131
430	B. B. Dubash, Darabshaw House, Ballard Estate, Bombay	"	1964-65	1,46,207
431	B. C. Patel, Usha Villa, Bombay	"	1963-64	1,59,545
432	B. D. Dubash, Darabshaw House, Ballard Estate, Bombay	"	1964-65	1,29,120
433	B. P. Kapadia, Construction House, Ballard Estate, Bombay	"	1964-65	1,99,007
434	B. S. Mahinder, Prop. of B. S. Mohinder & Co., 45, Govalia Tank Road, Bombay-26	"	1963-64	1,00,189
435	Babubhai Nanalal, C/o M/s. B. Babubhai Eemanji Master Street, Bombay	"	1962-63 1963-64 1964-65	1,30,317 1,28,418 1,24,201
436	Bhagwandas Ratansey C/o M/s. Champsey Kalyani, 16-18, Champa Gally, Bombay	"	1962-63	1,21,123
437	Bishamberdas Kapoor, C/o M/s. Janki Das & Co., Mody Street, Bombay	"	1964-65	1,19,739
438	Bishandas Kapoor C/o M/s. Jankidas & Co., Mody Street, Bombay	"	1964-65	2,46,916
439	C. D. Dubash C/o Darabshaw House, Ballard Estate, Bombay	"	1964-65	1,56,041
440	C. M. Khatau Laxmi Building, Ballard Estate, Bombay	"	1964-65	2,63,484
441	C. M. Khatau & Others, Trustees of M. M. Khatau, Trust for the benefit of D. M. Khatau, Laxmi Building, Ballard Estate, Bombay	Indl.	1964-65	1,42,806
442	C. R. Shah, C/o M/s. Collins & Co., 99, Tardeo, Bombay	"	1963-64 1964-65	2,55,479 3,12,738
443	Charanjit Ishardas C/o M/s. Ishardas & Sons, 277, Fere Road, Bombay	"	1963-64	1,11,226
444	Chaturbhuj Narsey, 156, G. B. Road, Vile Parle, Bombay	HUF	1963-64	1,23,089
445	D. B. Dubash, Darabshaw House, Ballard Estate, Bombay	Indl.	1964-65	1,45,046
446	D. M. Khatau Laxmi Building, Ballard Estate, Bombay	"	1964-65	1,39,985
447	D. M. Khatau Laxmi Building, Ballard Estate, Bombay	"	1964-65	1,34,990
448	D.R. Baria, 73, G.T. Road, Bombay	"	1963-64 1964-65	1,23,787 1,00,234
449	Dhirajlal Amritlal C/o M/s. Amrit Lal Mohan Lal, 90/92, K. S. Street, Bombay	"	1962-63	1,17,215

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<i>Bombay City III—contd.</i>				
450	Miss Diana C. Wadia, Neville House, Ballard Estate, Bombay	Indl.	1964-65	1,46,760
451	Dilip D. Khatau, Laxmi Building, Ballard Estate, Bombay	"	1964-65	1,56,078
452	Donald Marande, Mount Road, Mazgaon, Bombay	"	1964-65	1,00,148
453	E.A.K. Panju, 138/40, Samuel St., Bombay	"	1962-63	2,10,211
454	E. G. P. Shah, C/o M/s. Bentex Sales Corpn. 28, Tulsiwadi, Tardeo, Bombay	"	1962-63 1963-64	1,26,359 1,30,932
455	F. H. Mohabat, C/o. New Rly, Restaurant, Station Road, Andheri	"	1962-63	1,04,205
456	G. T. Bedaniya, (Decd) legal representative Mr. V. B. Bedaniya Tardeo Road, Bombay	"	1962-63	1,31,189
457	H. Holock, Larsen, C/o Larsen Toubro & Co. Pvt., Ltd., Ballard Estate, Bombay	"	1964-65	1,94,213
458	H. A. K. Panju, 138-40 Samuel Street, Bombay	"	1962-63	2,13,107
459	H. N. Contractor, C/o. M/s. Bharat Timber Industries, Sayani Road, Bombay	"	1962-63	2,28,755
460	Hansraj Hariram, Hari Niwas, 19 Mathew Road, Bombay	H.U.F.	1962-63	1,78,670
461	Ishardas Maganlal C/o M/s. Ishardas & Sons 277, Frere Road, Bombay	Indl.	1962-63	1,05,158
462	Ishwardas Hardas, C/o M/s. Ishardas & Sons, 277, Frere Road, Bombay	"	1963-64	1,33,022
463	J. K. Parkar C/o Western India Engg. Co., Kasturchand Mills Compound, Dadar	"	1962-63	1,55,841
464	J. P. Dubash, C/o Darabshaw House, Ballard Estate, Bombay	"	1964-65	2,30,241
465	Jagdish Kapoor, C/o M/s. Jankidas & Co., Mody Street, Bombay	"	1964-65	1,62,511
466	Jame Mirande, Mount Road, Mazagaon, Bombay-10	"	1964-65	1,02,715
467	Mrs. Jasodabai Narottam, 'Vasant' G. B. Road, Vileparle, Bombay	"	1963-64	1,03,858
468	Jaywanti Jayantilal, Shanti Kunj Tejpal Road, Vileparle, Bombay	"	1962-63	3,06,132
469	K. J. Khandelwalla, Silverna, Worli Sea-Face, Bombay-18	"	1964-65	1,10,451
470	K. L. Bhargava, Prop. K. L. Bhargava & Co., N.S. Road, Dadar Bombay	"	1963-64	1,07,823
471	K. R. Gandhi, C/o M/s. Bharat Dyes & Chemicals Co. D'Souza Street, Bombay	"	1962-63 1963-64	1,12,861 1,25,416
472	Kamalnarain Bajaj, 51, M.G. Rd., Bombay	"	1964-65	1,03,379
473	Kamalaben Chaturbhuj Tobacco House, Vileparle	"	1964-65	1,77,999
474	Kasamalli Abdulla, 138/40, Samuel St., Bombay	"	1962-63	1,09,992
475	Kesarben Chaturbhuj, Tobacco House, G. B. Road, Vile Parle, Bombay	"	1962-63 1963-64 1964-65	2,45,414 3,69,072 1,43,602
476	Krishan Gopal Maheshwari Raj Mahal Bhuleshwar, Bombay	"	1963-64	1,37,664
477	L. M. Khatau, Laxmi Building, Ballards Estate, Bombay	"	1964-65	2,90,946

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<i>Bombay City III—contd.</i>				
478	Lalji Laxmidas, C/o M/s. Jamnadas Lalji 16-18 Champagally, Bombay	Indl.	1962-63	1,26,339
479	Laxmidas Chamsey, C/o M/s. Chamsey Kallianji, 16-18 Champagally, Bombay	"	1962-63	1,15,197
480	M. A. Aga, Prop. Bhaktawar Ice Factory Gokhale Road, Bombay	"	1962-63	1,15,235
481	M. A. Fazalbhoy, Glaim Ville, West Field Estate, Warden Road, Bombay	"	1964-65	1,05,928
482	M. G. Kolibhaskar, Gokhale Road, (N) Bombay	"	1964-65	1,66,247
483	M. M. Parekh, 321-323, Thakurdwar Bombay	"	1962-63	1,53,878
484	M. R. Patel, (Decd), by legal heir & execu- tors, Patel Building Delisle Road, Bombay	"	1964-65	2,48,535
485	M. S. Patel, Shani Sadan, Tilak Road, San- tacruz, Bombay	"	1964-65	1,06,805
486	Madangopal Maheshwari, Raj Mahal, Bhuleshwar, Bombay	"	1963-64 1964-65	1,40,286 1,97,732
487	Late Shri Madhukar Jayantia, Shanti Kunj, G. B. Road, Vileparle Bombay	"	1962-63	2,49,708
488	Manoranjana Nandlal, 10 Graham Road, Ballard Estate, Bombay	HUF	1964-65	1,01,575
489	Mathradas Narandas, C/o M/s. Chamsey Kalyangi, 16-18 Champa Galley Bom- bay	Indl.	1963-64	1,01,571
490	Mohanlal K. Patel, Daya Mandir, Bom- bay	"	1963-64	1,09,722
491	Muljimal Naraindas, 38 Walkeshwar Road, Bombay	"	1960-61	1,44,257
492	N. M. Shah, C/o Atul Drug House, Worli Naka, Bombay	"	1963-64	1,20,256
493	N. N. Khandwalla, Satishniwas, Daftary Road, Malad	"	1962-63	1,17,402
494	N. N. Sood C/o Bombay Finance Corpn., 7 Homji Street, Bombay	"	1964-65	1,74,367
495	Seth Nandlal, Haridas 106, Bhuleshwar Road, Bombay	"	1963-64	1,00,911
496	Narottam Dharamsey, C/o Dr. C. G. Asher M. G. Road, Ghatkopar, Bombay	"	1962-63	1,02,525
497	Nusli N. Wadia, Navile House, Ballard Estate, Bombay	"	1964-65	1,19,543
498	P. R. Gandhi, C/o M/s. Bharat Dyes & Chemicals Co., D'Souza Street, Bombay	"	1962-63 1963-64	1,08,022 1,18,395
499	P. S. Engineer, Imperial Chambers, Wilson Road, Ballard Estate, Bombay	"	1964-65	1,00,829
500	Prakash Jayantilal, Tejpal Road, Vile Parle	"	1962-63	2,40,509
501	R. D. Baria, 73 G.T. Rd., Bombay	"	1964-65	1,07,594
502	R. D. Dubash Darabshaw House, Ballard Estate, Bombay	"	1964-65	1,84,120
503	R.H. Patel, 178, 8th Road, Khar	Indl.	1962-63	1,01,121
504	R. N. Contractor, 125, Cumbella Hill Bombay	"	1962-63 1963-64 1964-65	1,14,288 1,07,802 1,89,336
505	Rajkumar Menghraj, C/o M/s. Pokardas Menghraj & Sons, 331, Kalabadevi Rd., Bombay	"	1963-64	1,77,242
506	Rambhai K. Patel, Daya Mandir, Bom- bay	"	1963-64	1,12,450

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<i>Bombay City III—concl'd.</i>				
507	Ramesh Jayantilal, Shanti Kunj, Tejpal Road, Bombay	Indl.	1962-63	2,35,099
508	Ramchand T. Ramchandani, Prop. M/s. Miller & Miller, Barrack No. 28 Room No. 335, Chembur Colony, Chembur	"	1960-61	1,50,000
509	Rasiklal, R. Gandhi, C/o M/s. Bharat Dyes & Chemicals Co., D'Souza Street, Bombay	"	1962-63 1963-64	1,11,804 1,19,666
510	S. M. Mistry, 84, Sion Road, Bombay	"	1964-65	2,04,827
511	Sevantilal, Mansukhlal, 16-18 Champa, Gally K. Lane, Bombay	"	1964-65	1,47,304
512	Shantikumar N. Morarji Scindia House, Ballard Estate, Bombay	"	1964-65	1,65,416
513	Sumiti S. Morarji Scindia House, Ballard Estate, Bombay	"	1964-65	1,61,107
514	V. G. Rajadhyax, G-6 Sitladevi Temple Road, Bombay	"	1964-65	1,33,777
515	V. T. Samani, C/o M/s. Champion Corpn., Mody Street, Bombay	"	1963-64	1,28,724
516	Vijay Kantilal, Kanila, G. B. Road, Vileparle, Bombay	"	1963-64	1,02,440
517	Vinod Lalchand Construction House, Ballard Estate, Bombay	"	1964-65	1,34,017
518	Vishindas Sobhraj, C/o M/s. J. Kimat Mal & Co., Bomanji Master Road, Bombay	"	1963-64 1964-65	1,23,461 1,10,182
519	Walter Rodek, Shreeji Bhavan, Lohar St., Bombay	"	1963-64	3,35,078
520	Y. C. Dadbhawalla C/o Hindustan Products Corpn., Bombay-19	"	1963-64	1,00,084
521	Y. N. Contractor, C/o M/s. Bharat Timber Industries, Sayani Road, Bombay	"	1962-63	2,26,713
<i>Bombay (Central)</i>				
522	Dalal H. G., C/o M/s. M. J. Mehta & Co., Bank of Baroda Building, Apollo Street, Bombay	Indl.	1962-63 1963-64	1,86,034 1,99,519
523	Gandhi G. M. & Others, L/R of late Manilal Chaturbhuj, Madhavrai Gally, M. J. C. Market, Bombay	"	1962-63 1963-64	1,05,338 1,02,555
524	Mehta M. D., C/o M. J. Mehta & Co., Bank of Baroda Building Apollo Street, Bombay	"	1962-63 1963-64	1,86,358 1,90,572
525	Mansetha, I.B., 165, Lohar Chawl, Bombay	"	1964-65	1,01,530
526	Mehta Smt. Shantabai Z. Roxy Chamber, New Queen's Road, Bombay-4	"	1963-64	1,01,209
527	Patel C.P. 50, Princes, St., Bombay	"	1963-64	1,29,207
528	Mehta S. J., C/o M/s. M. J. Mehta & Co., Bank of Baroda Building, Apollo Street, Bombay	"	1962-63 1963-64	2,16,527 2,28,648
529	Sheth K. M. 60, Mercantile Bank Building, Mahatma Gandhi Rd., Bombay	"	1963-64	1,16,100
530	Sheth S. M. Anand Bhavan, Narsi Natha St., Bombay	"	1963-64 1964-65	1,49,555 1,10,731

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<i>Bombay Central</i> —contd.				
531	Sheth V. J. 60, Mahatma Gandhi Road, Bombay	Indl.	1964-65	1,11,713
532	Saraf J. K. Prop. Asian Advertising Agencies Commissariate Building Dr. D. N. Road, Bombay	"	1961-62	1,49,795
533	Shah Hasmukhlal Cursonadas, 16, Apollo St., Bombay	HUF	1962-63 1963-64 1964-65	1,12,404 1,21,736 1,40,886
534	Shah Rajnikant Purshottamdas do	"	1964-65	1,04,655
535	Shah Ramnikal Purshottamdas do	"	Do.	1,07,986
536	Shah Hansmukhlal Cursonadas, do	Indl.	Do.	1,74,835
537	Shah Vadilal Soorchand, Shop No. 5 Building No. 26A, Behind Mumbadevi Post Office, Bombay	"	1962-63 1963-64	1,63,475 2,34,985
<i>Delhi</i>				
538	Smt. Abnash Kaur, Golf Link, Delhi	Ind.	62-63	1,04,466
539	L. Bharat Ram C/o D.C.M. Delhi	Ind.	62-63	1,38,751
540	Smt. Birmo Devi C/o. D.C.M., Delhi	Ind.	64-65	1,51,288
541	Bhai Mohan Singh 15, Aurangzeb Road, New Delhi.	Ind.	63-64	1,28,621
542	C. V. Deasi, C/o Moti Talkies, Delhi	Ind.	64-65	1,44,921
543	Shri Dawarka Dass P/o. M/s. Bhakwarmal Laxmi Narain, Katra Tobacco Khari Baoli, Delhi	Ind.	62-63	1,31,346
544	Shri D.B. Vig, P/o. M/s. Vig. Bros.	Ind.	64-65	1,39,695
545	Shri Dwarka Dass P/o. R. B. J. Fateh Chand	Ind.	63-64	1,17,796
546	Shri D. K. Sanghi, C/o. Supreme Motors Pvt. Ltd., Asaf Ali Road, New Delhi	Ind.	62-63 63-64	1,09,433 1,22,626
547	Shri Kirpa Ram Bajaj, Advocate, Gopinath Building Con. Circus, New Delhi	Ind.	64-65	1,07,828
548	Shri K.G. Vig. P/o. M/s. Vig. Bros.	Ind.	64-65	1,39,694
549	Shri S. P. Sehgal P/o. M/s. Sehgal & Sons, Asaf Ali Road, Delhi	Ind.	62-63	1,05,712
550	S.P. Sehgal Asaf Ali Road, Delhi	Ind.	64-65	1,06,244
551	Tilak Kumar, C/o. D.C.M. Delhi	Ind.	62-63	1,45,417
552	Viney Bharat Ram C/o. D.C.M. Delhi	Ind.	62-63	1,52,849
553	Vivek Kumar, 25, Sardar Patel Road, Delhi	Ind.	62-63	1,46,061
<i>Delhi (Central)</i>				
554	Shri Arun Kumar Tewari, Fort Road, Jaipur	Indl.	1960-61 1961-62 1962-63	1,38,926 1,14,983 1,18,716
555	B. D. Meattle, Dufferin Bridge, Mori Gate, Delhi	"	1961-62	9,98,407
556	Smt. Gokul Kumari, Fort Rd., Jaipur	"	1962-63	1,05,614
557	Gopal Singh, Yamunanagar	"	1964-65	1,35,138
558	Govind Narain Fort Rd., Jaipur	"	1955-56	1,92,643
559	Harish Chandra Golcha Johari Bazar, Jaipur	"	1960-61	3,63,591
560	Smt. Jigna Bai, 14-B Shiv Marg, Bani Park, Jaipur	"	1960-61 1961-62 1962-63	1,57,767 1,25,707 1,16,611

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<i>Delhi Central—contd.</i>				
561	Kamal Kumar Barjatiya, C/o. Raj Shri Pictures, Johri Bazar, Jaipur	Indl.	1963-64	1,27,110
562	Kanhaiyalal Tewari, Fort Rd., Jaipur	"	1960-61	1,65,220
			1961-62	1,45,807
			1962-63	1,90,815
563	Kastoor Chand Bapna, Ghoron Ka Chowk, Sojati Gate, Jodhpur	"	1955-56	2,02,897
64	M/s. Kishan Lal Sukan Chand, Marta City, District, Nagore	HUF	1962-63	2,12,641
565	M/s. Munshi Ram Roshan Lal, Bhatinda	"	1955-56	2,43,730
566	Pradyumna Kumar, 14-B Shiv Marg, Bani Park, Jaipur	Indl.	1960-61	1,65,367
			1961-62	1,13,830
			1962-63	1,14,830
567	Puran Kumar Kaushik, New Colony, Panch Batti, Jaipur	"	1960-61	1,40,529
568	Raj Kumar Barjatiya, C/o Raj Shri Picture, Johri Bazar, Jaipur	"	1963-64	1,49,253
569	Ramcharan Partap, Yamunanagar	"	1964-65	1,34,905
570	Roshanlal Kuthiala, Yamunanagar	"	1960-61	2,34,960
571	S. Daljit Singh, C/o Oriental Building & Furnishing Co. Ltd., New Delhi	"	1962-63	1,92,079
			1963-64	3,43,412
572	S. Mohan Singh, C/o. Oriental Building & Furnishing Co. Ltd., New Delhi.	"	1960-61	1,28,090
			1961-62	2,05,893
			1962-63	3,08,738
573	Saruplal Kanhaiyalal, Fort Road, Jaipur	HUF	1955-56	2,43,611
			1956-57	2,09,139
			1957-58	2,79,475
			1958-59	5,01,782
574	Surinder Kumar, Kashmere Gate, Delhi	Indl.	1962-63	1,38,830
575	Tewari Govind Narain, Fort Road, Jaipur	"	1957-58	3,23,682
576	V.K. Kohli, Connaught Place, New Delhi	"	1960-61	3,08,783
577	W.L. Kohli, Connaught Place, New Delhi	"	Do.	12,56,024
<i>Rajasthan</i>				
578	Baldev Das Rameshwar, Bhilwara	HUF	1960-61	1,68,864
579	Dr. B. N. Sharma, Jaipur	Ind.	1960-61	1,41,362
580	H. H. Gajraj Singh, Jodhpur.	"	1957-58	1,01,732
			1958-59	1,43,319
			1959-60	1,73,883
			1960-61	1,79,643
			1961-62	1,91,622
			1962-63	2,18,397
			1963-64	3,40,359
581	Jhabarmal Duggar, Prop. Sampat Ram Budhamal, Sradashar	"	1964-65	1,62,862
582	Kanhayalal Ghatiwala, Jaipur	"	1960-61	1,06,288
583	Khelshankar Durlabhji, Jaipur	"	1962-63	1,18,288
584	K. L. Mathur, P/o. M/s. Bhaupal Mining Works, Bhilwara	"	1960-61	1,11,410
585	M. K. Smt. Pratap Kanwarji, Alwar	"	1959-60	5,09,747
586	Premraj Daulatram, Nawalgarh	HUF	1960-61	1,00,000
587	Purshottamdas Bangur, Didwana	Ind.	1963-64	2,24,562
			1964-65	2,42,302
588	Rashmi Kant, Jaipur	"	1962-63	1,01,518
589	Raghunath Bangur, Didwana	"	1963-64	3,10,759
			1964-65	3,38,421
590	Surendra Kumar, Bikaner	"	1959-60	1,07,058

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Gujarat I				
591	Ambalal J. Patel, Mahendra Bhavan, Ellis-bridge, Ahmedabad	Indl.	1963-64	1,38,627
592	Basir Kasam Upleta	"	1963-64	1,69,267
593	Chandulal Jayantilal of Sihor	HUF	1964-65	1,32,742
594	Devidas Narottamdas, Junagadh	Indl.	1964-65	2,53,514
595	Gautam Sudhakar, Opp. Doshiwada Pole, Kalupur, Ahmedabad	"	1963-64	1,08,016
596	Gularchand Talakchand, Rajkot	"	1964-65	1,10,234
597	Harkishandas Narottamdas, Junagadh	"	1964-65	2,62,378
598	Hiralal H. Bhagwati, Maskati Market, Ahmedabad	"	1963-64	1,59,997
			1964-65	1,52,756
599	Husseinali Jaffaralli, Mahuva	"	1962-63	1,86,095
600	Iswarlal Narottamdas, Junagadh	"	1963-64	1,99,910
601	Jayantilal Kesarlal of Sihor	"	1964-65	1,04,765
602	Jaffarali Fazzalbhaji, Mahuva	"	1962-63	1,79,112
603	Jayendra Nareshchandra, Kalupur, Ahmedabad	"	1962-63	1,38,483
			1963-64	1,63,425
604	Kamalnayan Chamanlal, Laldarwaja, Ahmedabad	"	1963-64	1,19,445
605	Krishanlal Jayantilal of Sihor	HUF	1964-65	1,32,243
606	Laljiibhai Jivraj Gajjar, Naroda Road, Ahmedabad	"	1962-63	2,20,833
			1963-64	1,55,478
			1964-65	1,84,705
607	M. K. S. Bakunverba of Gondal	Indl.	1963-64	1,26,606
608	M. K. S. Shivrajsinghji of Gondal	"	1964-65	1,05,981
			1963-64	2,21,362
			1964-65	2,04,991
609	Manmohan Chamanlal, Laldarwaja, Ahmedabad	"	1963-64	1,63,272
610	Manilal, Mulchand, Zampadani Pole, Kalupur, Ahmedabad	HUF	1963-64	4,61,841
611	Nareshchandra Mansukhram, Opp. Doshiwada Pole, Kalupur, Ahmedabad	Indl.	1963-64	1,43,074
612	Navinchandra Jayantilal of Sihor	"	1964-65	1,23,096
613	P. B. Ganpule	"	1962-63	1,26,503
614	P. A. Masurekar, Rajkot	"	1964-65	1,30,907
615	Prabhudas Karsandas, Junagadh	"	1964-65	2,01,772
616	Ramanlal Amratlal, C/o Anant Mills Ltd., Ahmedabad	"	1962-63	2,29,701
			1963-64	1,54,846
			1964-65	1,39,320
617	Ramanlal Girdharlal, Kalupur, Zampadani Pole, Ahmedabad	"	1963-64	1,01,934
618	Rameshchandra Bakubhai, Zampadani Pole, Kalupur, Ahmedabad	"	1963-64	1,11,317
619	Ranchhodlal Ramjibhai, C/o Ramji Hirji & Sons, Raipur, Ahmedabad	"	1961-62	1,06,751
620	Rasiklal Nareshchandras, Kalupur, Ahmedabad	"	1963-64	1,60,875
621	Sarabhai Ishingbhai, Maskati Market, Ahmedabad	"	1955-56	1,01,401
			1956-57	1,34,809
622	Shantilal Dahyabhai, C/o M/s. Bombay Motor Store, Kapasia Bazar, Ahmedabad	"	1964-65	1,02,547
623	Somabhai Chaturbhai, C/o M/s. Natwar Lal Chunilal, Maskati Market, Ahmedabad	"	1964-65	1,00,350
624	U. P. Pandit, Rajkot	"	1964-65	1,32,828
625	Vinodchandra Himatlal, C/o Bharat Iron Works, Revdi Bazar, Ahmedabad	"	1962-63	1,06,530

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Gujarat II				
626	Abdulrahim Umarbhai, C/o Maniar & Co. Outside Sarangpur Gate, Ahmedabad	Indl.	1964-65	1,23,419
627	Achyut Chinubhai, M.R. Colony, Ahmedabad	"	1961-62	2,95,137
628	Ahmedbhai E. Chandiwalla, Station Road, Surat	"	1961-62	1,09,472
629	Ajaybhai Chimanbhai, Ahmedabad	"	1963-64	3,30,914
630	Arvind Narottam, Ahmedabad	"	1964-65	2,74,399
631	Ashokbhai Chimanbhai, Ahmedabad	"	1962-63	5,98,406
		"	1963-64	1,17,771
		"	1964-65	1,02,842
632	Atmaram V. Thakker, 2505, Kothari Sheri, Dariapur, Ahmedabad	"	1964-65	1,33,054
633	Balkrishna Harivallabhdas, Shahibag, Ahmedabad	"	1964-65	1,10,575
634	Bharatkumar Chinubhai, C/o New Manekchowk, Spg. & Wvg. Mills Co. Ltd., Ahmedabad	"	1962-63	1,51,986
635	Bhupendra Maganbhai Patel, Gendigate Road, Baroda	"	1964-65	1,13,558
636	Late Shri C. S. Amin, L.H. Shri Rushmikant M. Amin, Alkapuri, Baroda	"	1951-52	1,05,610
637	Chimanlal Balbhai, Ahmedabad	IIUF	1963-64	3,25,934
		"	1964-65	2,73,367
638	Chimanbhai Lalbhai, Ahmedabad	Indl.	1963-64	1,61,421
639	Chiman Lal Umedram, Mahindarpura, Nagarsheri, Surat	"	1964-65	1,18,772
640	Chinubhai Chimanbhai, Ahmedabad	HUF	1964-65	1,21,375
641	Chinubhai Chimanbhai, Ahmedabad	Indl.	1952-63	2,97,695
		"	1963-64	1,06,127
642	Chuni Lal Khushaldas, Ahmedabad	"	1962-63	1,09,460
643	D. M. Manasvi, 56, Alkapuri, Baroda	"	1962-63	1,71,165
644	Dashrathlal Chimanlal, Nr. Nehru Bridge, Ahmedabad	"	1963-64	1,30,622
645	H. D. Vasa, Hanumanvali Pole, Ahmedabad	HUF	1963-64	1,13,463
646	Haridas Achradal, Ahmedabad	Indl.	1962-63	1,15,487
		"	1963-64	1,07,671
647	Smt. Hiraben Jayantilal, Puranakunj, Ahmedabad	"	1963-64	1,05,459
648	Dr. J. B. Haribhakti, Lal Darawaja, Ahmedabad	"	1964-65	1,03,877
649	Jayantilal Chimanlal, Nr. Nehru Bridge, Ahmedabad	"	1963-64	1,21,575
650	Jaykrishna Harivallabhdas, Shahibag, Ahmedabad	"	1964-65	1,20,519
651	Smt. Kanchangauri B. Daruwala, C/o M/s. B. Shah & Co., Kotsafil Road, Surat	"	1962-63	1,16,289
652	Kantilal Trikamlal, Manekchowk, Ahmedabad	HUF	1964-65	1,76,131
653	Karsondas Bechardas, Saraspur, Ahmedabad	"	1964-65	1,45,517
654	Kasturbhai Lalbhai, Ahmedabad	Indl.	1963-64	2,41,841
		"	1964-65	2,20,994
655	Kasturbhai Lalbhai, Ahmedabad	HUF	1962-63	2,60,670
656	Kaushik Keshavlal, Manekchowk, Ahmedabad	Indl.	1964-65	1,08,904
657	Keshavlal Premchand, Ahmedabad	"	1964-65	1,02,779
658	Kirtidev Chinubhai, M.R. Colony, Ahmedabad	"	1961-62	2,95,139
659	Princess Lalitaraja P. Gekwad, Baroda	"	1964-65	1,92,812
660	Lalitmohan Narottamdas, Prop. of Narottamdas Chuni Lal & Co., Kapasia Bazar, Ahmedabad	"	1963-64	1,33,402
661	Madhusudan Chhaganlal, Prop. of Madhusudan Textile, Rampura Main Road, Surat	"	1962-63	1,34,361
		"	1963-64	1,09,017

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<i>Gujarat II—Contd.</i>				
	S/Shri			
662	Mahendra Ambalal Nr. Rly. Crossing Navrangpura, Ahmedabad	Ind.	1963-64 1964-65	1,01,363 1,20,244
663	Mujibhai Devjibhai Ranchhodji's Dholoa, Broach.	"	1962-63	1,07,175
664	Nagardas Bechardas, Naroda Rd., Ahmedabad	"	1964-65	2,65,366
665	Nanubhai B. Amin Alkapuri, Baroda	"	1964-65	2,18,222
666	Narashchandra Jayantilal, Asarawa, Ahmedabad	"	1963-64	1,02,422
667	Narottam Chandulal Opp. Old Civil Hospital, Gheekanta Rd., Ahmedabad	"	1962-63	1,07,533
668	Narottam Lalbhai, Ahmedabad	"	1963-64 1964-65	1,86,367 1,79,864
669	Narottam Lalbhai, Ahmedabad	HUF	1962-63	2,87,536
670	Niranjan Narottam, Ahmedabad	Indl.	1962-63 1963-64 1964-65	1,82,207 1,79,259 1,30,035
671	Niranjan Narottam, Ahmedabad	HUF	1963-64 1964-65	2,49,850 2,54,874
672	H.H. Maharani P. Shantadevi Gaekwad, Baroda	Indl.	1963-64 1964-65	1,03,670 1,12,878
673	P.V. Rashamwala, Surat	"	1963-64	1,01,618
674	Popatlal Premchand Manekchowk, Ahmedabad	"	1964-65	1,82,487
675	Rajnikant M. Asharwala, Sayyedpura Lekhe- dia Sheri, Surat	IIUF	1964-65	1,05,942
676	Ramkrishana Harivallabhdas, Shahibag, Ahmedabad	Indl.	1964-65	1,10,317
677	Ratanlal M.S. Asharwala, Sayyedpura Lek- dia Sheri, Surat	HUF	1964-65	1,05,942
678	Sambhulal Chhotalal, Lal Darwaja, Gundi Sheri, Surat	Indl.	1964-65	1,35,811
679	Sankarlal Bechardas Naroda Road, Ahmedabad	"	1964-65	2,65,890
680	Shrenik Kasturbhai, Ahmedabad	HUF	1964-65	1,41,488
681	Shrenik Kasturbhai, Ahmedabad	Ind.	1963-64 1964-65	2,89,949 2,43,089
682	Siddarth Kasturbhai, Ahmedabad	"	1964-65	1,46,356
683	Siddarth Kasturbhai, Ahmedabad	HUF	1964-65	2,34,104
684	Lady Tanumati Chinubhai, M.R. Colony, Ahmedabad	Ind.	1961-62	2,95,200
685	Joint Family of Udayan Chinubhai, M.R. Colony, Ahmedabad	HUF	1961-62	11,80,553
686	Vijayasingh Chimanbhai, Ahmedabad	Indl.	1963-64 1964-65	2,25,050 2,43,967
687	Vrandavandas Vallabhdas, Ahmedabad	"	1964-65	1,08,011
<i>Kerala</i>				
688	Haji Abdul Khader, Rajah Manzil, Chow- ghat	"	1963-64 1964-65	1,60,273 1,29,906
689	Shri A. Abdul Rahiman, Rajah Manzil, Chowghat	"	1963-64	1,07,723
690	Shri A. Thangalkunju Mudaliar, Quilon	"	1963-64	1,61,071
691	Shri C. Devadasan, C/o C.C. Roadways, Calicut	"	1963-64	1,06,435
692	Shri C.K. Venkiteram Naidu, C/o Malabar Fisheries Co., Chaliyam	"	1963-64	1,86,265
693	Shri C.K. Sunderaraj Naidu, C/o Malabar Fisheries Co., Chaliyam	"	1963-64	1,86,265
694	Shri C.K. Babu Naidu, C/o Malabar Fisheries Co., Chaliyam	"	1963-64	1,89,265
695	Shri C.K. Rajaram Naidu C/o Malabar Fisheries Co., Chaliyam	"	1963-64	1,86,265
696	Shri C.C. Mani, Contractor, Kolencherry	"	1964-65	1,08,064
697	Shri Ismail Ibrahim Sait, Cochin	"	1963-64	3,59,709

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<i>Kerala—contd.</i>				
698	Shri J.C. Strange, Travancore Tea Estate Co. Ltd., Vandiperiyar	Indl.	1964-65	1,24,057
699	Shri Joseph Mathai, Phoenix Plywood, Kottayam	"	1963-64	1,17,347
700	Shri K.C. Chacko, Ernakulam	"	1964-65	1,60,883
701	H. H. Gouri Lakshmi Bai, Kowdiar Palace, Trivandrum	"	1963-64 1964-65	1,28,724 1,47,028
702	H.H. Lakshmi Bai, 1st Princess of Travancore, Trivandrum	"	1963-64 1964-65	1,43,016 1,37,026
703	Shri M. Narayanan Nair, N. V. Motors, Calicut	"	1963-64	1,04,027
704	Shri Michael A. Kalluyayalil, Pervanthanan, Kanjirapally	"	1960-61	2,12,389
705	Shri M.K. Vijaya Raghavan, Engr. Contractor, Shopaur	"	1963-64	2,07,538
706	Shri Mohamed Ibrahim Sait, Cochin	"	1963-64	3,78,007
707	Shri M. Chacko Pillai, Contractor, Kolencherry	"	1964-65	2,18,979
708	Shri M.K. Kuriakose, Contractor, Kolencherry	"	1964-65	1,08,195
709	Shri M. Paul Mathew, Transporting Contractor, Alwaye	"	1964-65	1,20,096
710	Shri N.P. Poullose, Contractor, Kolencherry	"	1964-65	1,08,065
711	Shri P.M. Paily Pillai, Contractor, Kolencherry	"	1964-65	1,57,627
712	Smt. P.M. Santhakumari, Partner, Sadhu Beedi Depot, Cannanore	"	1964-65	1,30,683
713	Smt. P. Yesoda, Partner M/s. Sadhu Beedi Depot, Cannanore	"	1964-65	2,69,503
714	Shri P.M. Kumaran, Partner M/s. Sadhu Beedi Depot, Cannanore	"	1964-65	2,09,373
715	H.H. Ramavarma, 1st Prince of Travancore, Trivandrum	"	1964-65	1,10,494
716	H.H. Sir Ramavarma, Maharaj of Travancore, Trivandrum	"	1961-62 1962-63 1963-64 1964-65	12,01,470 10,48,556 9,14,391 8,60,861
717	Shri R.M. Manakeji, Ernakulam	"	1964-65	1,51,942
718	Shri Salay Mohamed Ibrahim Sait, Cochin	"	1963-64	3,89,043
719	H.H. Sethu Parvathia Bai, Maharani of Travancore, Trivandrum	"	1962-63 1963-64 1964-65	2,58,676 3,27,431 1,54,091
720	Shri V. Madhava Baliga, Partner M/s. Bhagavan Ganesh Pai & Co., Cannanore	"	1964-65	1,12,846
721	Shri Y.M. Alias, Cochin	"	1963-64	3,56,356
<i>Madhya Pradesh</i>				
722	Abdul Karim Haji Hassanbhai, Siyaganj, Indore	"	1955-56	1,32,877
723	Shri B.K. Sethi, Ujjain	"	1960-61	1,45,230
724	Shri R.B. Seth Lalchand B. Seth, Ujjain	"	1961-62 1962-63	1,03,107 1,01,136
725	Shri Krishna R. Nandedkar, M.G. Road, Indore	"	1964-65	1,24,417
726	Shri V.G. Thakur Khatagaon	"	1963-64	1,21,325
727	Shri Y.A. Khare	"	1964-65	1,19,096

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Madras I				
728	A.D. Galloway C/o M/s. Gordon Woodroffe & Co. Madras Ltd. Madras	Indl.	1963-64 1964-65	1,38,823 1,28,817
729	Amritlal Kamdar 23 Errabalu Chetty Street, Madras-1	"	1960-61	1,67,796
730	Andrew Harvey C/o Madurai Mills Co. Ltd. New Jail Road, Madurai	"	1962-63	1,15,060
731	A. Grahadurai, Railway Feeder Rd. Sivakasi	"	1963-64	1,82,820
732	A. Vairaprakasam Do.	"	Do.	1,59,466
733	A.R. Soundra Rajan, Soundaram Transports, Sivakasi	"	1962-63	1,18,615
734	A.S.K. Chinnaswamy Naidu, Contractor 23, Chockalingapuram, Aruppuko ta	"	1964-65	1,05,000
735	Bhagwandas Goenka, Express Estates, Madras-2	"	1960-61 1961-62	1,20,878 2,07,816
736	C.R. Ramaswamy India Co. (P) Ltd. Madras	"	1964-65	1,29,022
737	C.E. Reddy, 6, Kondi Chetty St. Madras.	"	Do.	1,40,703
738	Chandulal Kamdar, 23, Errabau Chetty Street, Madras-1.	"	1960-61	1,71,987
739	D.W. Law C/o M/s. Binny & Co. Ltd. Armenian Street, Madras	"	1963-64 1964-65	1,31,772 1,33,974
740	D.B. Madan 164 Broadway Madras-1	"	1964-65	1,34,046
741	E.F.G. Hunter, 7, Armenian Street, Madras	"	1963-64 1964-65	1,38,823 1,18,475
742	E. Perumal Naidu 105 Barber Bridge Road, Madras	"	1963-64 1964-65	1,71,375 2,02,750
743	H.V.R. Iyengar M/s. Parry & Co. Ltd. "Dare House" Madras	"	1963-64 1964-65	1,43,035 1,19,623
744	H.F. Craig Harvey C/o. Madurai Mills Co. Ltd., New Jail Road, Madurai	"	1964-65	1,65,218
745	Ida L. Chambers Chrome Leather Co. Ltd. Chrompet	"	Do.	1,08,651
745	Janakidas Baijnath Express Estates Madras-2	HUF	1960-61 1961-62	1,57,245 3,99,600
747	Sir James Doak C/o Madurai Mills Co. Ltd. New Jail Road Madurai	Indl.	1964-65	2,12,138
748	K. Gopalakrishnan 29 Mount Rd. Madras-2	"	Do.	1,00,429
749	Kantha Kaur 133 Mint Street Madras	Indl.	1963-64	1,07,191
750	K. Rajah Iyer Advocate 14 Hanumantha Rao Road Madras-14	"	1964-65	1,09,016
751	Shri K. Devadass Reddiar, Contractor, Vedachalam Nagar, Chingleput	"	1960-61	1,02,659
752	K. Mahesh, C/o T.V.S. & Sons., Madurai	"	1964-65	1,81,885
753	K.R.M.T.T. Thiagarajan Chettiar, 38, Tiruparankunram Road, Madurai	"	1959-60	1,16,883
754	K. Ramesh, C/o T.V.S. & Sons., Madurai	"	1964-65	2,05,364
755	K.R. Srirenga Raja, P/r Jayaram Motor Service, Rajapalayam	"	Do.	1,25,143
756	K.P. Jayarama Raja, Do.	HUF	Do.	1,25,958
757	K.S. Rengaswami Raja, Do.	Indl.	Do.	1,29,677
758	K. Ganapathi Pillai, Sri Ganapathy Motor Service, Nagercoil	"	Do.	1,36,317
759	Shri K.A. M.A. Kaliappa Nadar, South Raja Street, Tuticorin	"	Do.	1,05,049
760	Smt. Moonghibai Goenka, Express Estates, Madras-2	"	1961-62	1,89,330
761	M.V. Venkataraman, Amalgamations (P) Ltd., Madras-2	"	1964-65	1,12,925

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<i>Madras I—oontd.</i>				
762	M.K. Raju, C/o India Pistons Ltd., Semblam	Indl.	1964-65	1,05,751
763	Late M. Nazir Hussain II, Perambur High Road, Madras	"	1961-62 1962-63	1,18,999 1,18,139
764	M.S.P. Raja, "Thangammahal Virudhunagar	"	1964-65	1,28,873
765	M.S.P. Rajes, Do.	"	Do.	1,20,976
766	M.P.S.S. Soundara Nadar, Partner, Oriental Litho Press, Sivakasi	"	Do.	1,24,433
767	Navinchandra II. Shah, 124, Mint, St., Madras	"	1963-64	1,27,407
768	N. Bhagavathi Ammal, Madurai	"	Do.	1,26,398
769	P.N. Menon, C/o M/s. Best & Co. (P) Ltd., 1st Line Beach, Madras-1	"	1964-65	1,11,076
770	P. Brahmayya, Andhra Chamber of Buildings, Madras-1	"	Do.	1,07,624
771	Pratap Hansraj, 212, Govindappa Naicken St., Madras-1	"	Do.	1,25,079
772	Estate of late P.R. Varagaswami Iyengar by Guardian M. Ramachandran No. 4, Pattulose Road, Madras-2	"	Do.	1,33,205
773	Prema Srinivasan, C/o T.V.S. & Sons, Madurai	"	1964-65	1,01,475
774	P.V. Mackay, C/o Madurai Mills Co., Ltd., New Jail Road, Madurai	"	Do.	1,97,437
775	P.R. Ramasubramania Raja, Ramamanthiram, Rajapalayam	"	Do.	1,52,551
776	P.P.C. Sendararajan, 209, East Masi St., Madurai	HUF	1963-64	1,09,050
777	P.M.A.P. Ayyaperumal Nadar, U-11, Street, Virudhunagar	"	1953-54	1,27,972
778	P.A.C. Ramaswamy Raja, Rajapalayam.	"	1962-53	1,95,737
779	R.M. King, Best & Co. (P) Ltd., 1st Line Beach, Madras-1	"	1964-65	1,87,812
780	R.M. Arunachalam L.R. to the estate of late A.R.R.M. Umayal Achi, No. 14, Nungambakkam High Road, Madras-6	"	1960-61	1,26,119
781	Rajnikant K. Shah, 124, Mint St., Madras	Indl.	1963-64	1,40,685
782	Rasiklal K. Shah, 124, Mint St., Madras	"	Do.	1,38,781
783	R. Ramanathan Chettiar, 14, Pachiappas College Hostel Rd., Chetput, Madras	HUF	1961-62 1962-63 1963-64 1964-65	2,13,746 2,08,238 1,82,526 2,37,635
784	Rameshchandra K. Sutaria, 98, Mint Street, Madras	Indl.	1964-65	1,08,007
785	Late Ramaswami Doss, Koilpatti	"	1960-61	1,34,245
786	S.S.T. Chari, Director, Best & Co., 1st Line Beach, Madras-1	"	1964-65	1,23,507
787	S. Krishnaswamy, Indian Chamber Buildings, Madras	"	Do.	1,68,524
788	Stensfied, C/o M/s. Best & Co., Ltd., 1st Line Beach, Madras	"	1963-64	1,26,268
789	S. Anantharama Krishnan, (Late) C/o Amalgamations (P) Ltd., Madras-2. By L.R. Sri A. Sivasilam, 202, Mount Road, Madras	"	1964-65	30,06,844
790	S. Kamakshamma, 7, Thambu Chetty Street, Madras	"	Do.	1,33,588
791	S. Radhakrishnan, 7, Thambu Chetty Street, Madras-1	"	Do.	1,71,193
792	S. Nageswara Rao Do.	"	Do.	1,26,758
793	S. Gopal C/o T.V.S. & Sons, Madurai	"	1964-65	1,89,062

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<i>Madras I—contd.</i>				
794	S. Venu, C/o. T.V.S. & Sons, Madurai.	Indl.	1964-65	1,93,483
795	Suresh Krishna, Do.	"	Do.	2,04,447
796	T. Durairajan, 337, Thambu Chetty Street, Madras-1	"	Do.	1,01,854
797	T. Tricumsee Hanaraj, 212, Govindappa Naicken Street, Madras-1	"	Do.	1,29,087
798	T.S. Krishna, C/o T.V.S. P& Sons, Madurai	"	Do.	2,46,827
799	T.S. Rajam, C/o Do.	"	Do.	1,68,161
800	T.S. Srinivasan, Do.	"	Do.	3,41,942
801	T.S. Srinivasan, Do.	HUF	1960-61	4,83,923
802	M/s. T.N. Subbaramier & Sons, Madurai	"	1949-50	1,14,479
803	T. M.M.M. Sadasiva Nadar, Bazaar Street, Virudhunagar	Indl.	1962-63	1,54,328
804	Uthamchand Chellagram, 132, Mint. Street, Madras	"	1964-65	1,46,217
805	V.K. Thiruvengkatachari, Advocate, 132, Lloyds Road, Madras-6	"	Do.	1,41,063
806	V. Venugopal Pillai, 489, Poonamallee High Road, Madras II	"	Do.	1,24,513
807	V.V.A. Shanmugham, Ramamurthy Road, Virudhunagar	HUF	Do.	1,15,613
<i>Madras II</i>				
808	Am. Mar. Lakshmi Achi, 9, Santhome High Road, Madras	Indl.	Do.	1,10,956
809	A. Chockalingam, M.S. Street, Karaikudi	"	Do.	1,01,671
810	A.P. Madhavam, Coimbatore	"	Do.	2,09,633
811	A. Somasundara Chettiar, Tiruchirapalli	"	Do.	1,24,429
812	A. Viswanathan, M.M. Street, Karaikudi	"	1963-64	1,25,021
			1964-65	1,64,899
813	Abhaichand Venaravan, Coimbatore	HUF	Do.	1,00,666
814	Armand Gallois Montburn, Pondicherry	Indl.	Do.	2,10,133
815	Arokiaswamy, C/o S.R.V.S. Ltd., Kumbakonam	"	1962-63	1,08,035
			1963-64	1,15,337
816	B. Sarojini Ammal, Trichy Road, Coimbatore	"	1963-64	3,72,694
817	Chittappan, 84, G.N. Chetty Street, Madras-1.	"	1962-63	2,37,412
			1963-64	1,94,538
			1964-65	1,30,243
818	D. Balasundaram, "Rose Cottage" Avanashi Road, Coimbatore	"	1964-65	1,42,064
				16,640 (AD)
819	D. Duraiswami, C/o D.P.F. Textiles (P) Ltd., P.N. Palayam, Coimbatore	"	1962-63	1,01,136
820	Smt. D. Jayavardhanvel C/o Lakshmi Mills Co. Ltd., Pappanaickenpalayam	"	1963-64	1,48,059
			1964-65	1,47,020
				15,680 (AD)
821	D. Kanniah, Bus Owner, Cuddalore	"	1962-63	2,44,740
822	Mrs. Frances Harrocks, Pondicherry	"	1965-66	1,58,157
823	G.K. Devarajulu Naidu, C/o Lakshmi Mills Co. Ltd., Pappanaicken Palayam, Coimbatore	"	1963-64	2,00,928
824	Smt. G. Kannammal, C/o. Lakshmi Mills Co., Ltd., Pappanaickenpalayam, Coimbatore	Indl.	1964-65	1,23,300
825	Mr. G. Venkataswamy Naidu, C/o Lakshmi Mills, Co., Ltd., Coimbatore	"	1964-65	1,92,552
				+AD 24,070

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<i>Madras II—contd.</i>				
826	H.M. Ebrahim Sait, Mount Road, Madras	"	1964-65	1,20,066
827	J.R. I. Leo, B.O.C., Madras	Indl.	1962-63 1963-64	1,25,974 1,41,075
828	K. George Joseph, 80, II, Main Road, Adyar, Madras	"	1962-63	1,85,006
829	L.L. Narayanan, 47, Velachari Road, Madras-32	"	1964-65	1,01,064
830	K. Narayanaswami, C/o M/s. Titan Paints & Varnish Co. (P) Ltd., Coimbatore, (Podanur)	"	1964-65	1,09,473
831	K.R.K.A.L. Alagappa Chettiar, Sekkalai Road, Karaikudi	"	1962-63	2,58,231
832	K. Rajagopal, C/o Lakshmi Mills Company Ltd., Pappanaickenpalayam, Coimbatore	"	1963-64 1964-65	3,24,884 2,49,706 + 31,210 (AD)
833	K. Simrathnail, Ootacamund	"	1962-63	3,12,600
834	K. Srinivasan, "KALPANA" Avanashi Road, Coimbatore	"	1963-64 1964-65	1,20,789 1,21,044 + 11,080 (AD)
835	Lalitha Ganeshan, 7 Judge Jambulinga Mudaliar Road, Madras-4	"	1962-63 1964-65	1,08,302 3,58,404
836	M. A. Mohammed Ibrahim, Arangakudy	"		
837	M.G. Angappa Chettiar, Paddy & Rice Merchant, Sathy Road, Erode	"	1964-65 1958-59 1964-65	1,04,803 1,34,388 1,17,254
838	M.K. Krishna Chetty, Coimbatore	"		
839	M.K. Kuppuraj, Coimbatore	"		
840	M.V.M. Angumuthu, Pillai C/o Angu Vilas, Firm, Dindigul	HUF	1964-65	1,02,704
841	M.V.M. Chellamuthu Pillai C/o Angu Vilas Firm, Dindigul	HUF	1964-65	1,22,737
842	M.V.M. Mariammal, C/o Angu Vilas Firm, Dindigul	Indl.	1964-65	1,21,477
843	M.V.M. Vecramuthu Pillai, C/o Angu Vilas Firm, Dindigul	"	1964-65 1961-62	1,18,718 1,80,259
844	Murugesan, Bus Owner, Cuddalore	"		
845	N.R. Srinivasan, 13, Sriman Srinivasa Iyengar Road, Madras-18	"	1964-65	1,59,439
846	N. Shanmugham Chettiar, C/o G.M.S. (P) Ltd., Tiruppur	"	1957-58 1962-63 1963-64	1,93,408 2,40,645 1,68,129
847	N. Vinathan, C/o Soundararaja Mills, Dindigul	"	1964-65	1,45,895
848	P. Arunachalam, C/o. Texmo Industries, Mertupalayam Road, Coimbatore	"	1964-65	1,04,770
849	Smt. P. Sharada, Mahavilla, Race Course, Coimbatore	"	1964-65	1,97,679
850	P.R. Narayanaswami, C/o M/s. Sreevatsa Engineering & Trading Co., Patel Road, Coimbatore	"	1963-64	1,04,086
851	P.R. Ramakrishnan, "JOTHI" Race Course, Coimbatore	HUF	1963-64 1964-65	1,13,614 1,77,492
852	R.R. Sarma, 1, Southern Avenue, Madras-18	Indl.		
853	P.S. Gopalakrishnan, 74A, Kothawal Chavadi Street, Madras-15	"	1964-65	1,10,277
854	P.S. Subramanyam, C/o M/s. Sreevatsa Engineering & Trading Co. Patel Road, Coimbatore	"	1963-64	1,05,664

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Madras II—concl'd.

855	P.V. Radhakrishnan, Kamala Nilayam, Peelamedu, Coimbatore	Indl.	1962-63 1963-64 1964-65	1,28,341 1,20,584 1,17,309
856	Prema Ramanujam, 37, Mount Road, Madras-6	"	1964-65	1,01,401
857	R. Janardhan, C/o Rajalakshmi Mills Ltd., Singannallur, Coimbatore	"	1963-64	1,05,277
858	R.K. Kandaswamy Chettiar, "Brindavan", Trichy Road, Coimbatore	Indl.	1963-64	1,69,395
859	R. Krishnaswamy, C/o Rajalakshmi Mills Ltd., Singannallur, Coimbatore	"	Do.	1,09,260
860	R. Ramaswamy, C/o Texmo Industries Mettuppalayam Road, Coimbatore	HUF	1963-64 1964-65	1,36,424 1,08,065
861	R. Santharam, C/o Rajalakshmi Mills Ltd., Singannallur, Coimbatore	Indl.	1963-64	1,05,906
862	R. Sarojini Ammal, Trichy Road, Coimbatore	"	1963-64	3,24,725
863	Smt. R.V. Kamalam, Kamala Nilayam, Peelamedu, Coimbatore	"	1963-64	1,21,405
864	S.M. Ebrahim Saif, Mount Road, Madras	"	1964-65	1,67,520
865	S. Kandaswami Naidu C/o Subbia Foundary, Coimbatore	"	1964-65	1,64,175
866	Ramnicklal Kappoorchand, Coimbatore	"	1964-65	1,09,122
867	S. Ram, 37, Mount Road, Madras	"	1964-65	1,34,384
868	S. Ranganathan, 37, Mount Road, Madras	"	1964-65	1,25,439
869	S. Srinivasan, 37, Mount Road, Madras	"	Do.	1,26,297
870	S. Viji, 37, Mount Road, Madras	"	1964-65	1,22,175
871	S. Ramakrishnan, C/o Subbiah Foundary, Coimbatore	"	1964-65	1,49,800
872	Shantilal Kapoorchand, Coimbatore	HUF	Do.	1,06,400
873	Mrs. Santokven V. Madhvan Coonoor	Ind.	Do.	1,08,245
874	Mrs. T.H. Sethna, 'Soonitha Race Course, Coimbatore	"	Do.	1,35,880
				+ (AD) 16,990
875	T.P. Subbiah, C/o Texmo Industries, Mettuppalayam Road, Coimbatore	"	Do.	1,05,545
876	T.S. Santharam, 37, Mount Road, Madras-6	Ind.	1964-65	2,14,266
877	V. Amirthammal, "India House" Trichy Road, Coimbatore	"	1963-64	3,21,625
878	V. Narayanaswamy, 34, Sydenhams Road, Madras-37	"	1963-64	1,07,069
879	V. Veeraraghavan, C/o G.M.S (P) Ltd., Tirupur	"	1962-63	1,46,142
880	V.S. Sivasubramaniam, Avanashi Road, Tirupur	"	1960-61	1,23,693
881	V. Subramaniam, C/o G.M.S. (P) Ltd., Tirupur	"	1962-63 1963-64	1,28,159 1,16,148
882	Vidyasagar, C/o Palani Andavar Mills Ltd., Udumalpet	"	1963-64	1,34,189
<i>Madras (central.)</i>				
883	Ananda Setty, Partner in M/s. Sankaranarayana Construction Co., Kargal	Indl.	1964-65	1,10,969
884	C. A. Devika, Madras	Indl.	1962-63 1963-64	1,00,030 1,65,503
885	C. Ramaswami, Huzur Road, Coimbatore	HUF	1959-60	1,16,416
886	Major L. Mahadeviah, "Gururaja Vilasa", Harischandra Road, Mysore	Indl.	1956-57 1957-58	1,20,331 1,90,929
887	M. Ramaswamy, Partner in M/s. Seethalakshmi Hall, Bangalore	Indl.	1960-61	2,06,034

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	<i>Madras (Central)—contd.</i>			Rs.
888	M. Ramachandriah C/o above M/s. Seethalaxmi Hall, Bangalore	Indl.	1960-61	1,76,602
889	N. Channarayudu, Partner in M/s. Seethalaxmi Hall, Chickpet, Bangalore	"	1960-61	2,06,034
890	Nagiah Setty, Partner in M/s. Sankara Narayana Construction Co., Kargal	"	1964-65	1,10,969
891	Rambhai M. Patel, Bangalore	"	1950-51	1,26,250
892	R. R. Srinivasamurthy, Devangere	HUF	1962-63	1,17,456
893	Do.	Indl.	1964-65	1,29,230
894	Raghu Setty, Partner in M/s. Shankaranarayana Constn. Co., Kargal	"	Do.	1,10,969
895	S. P. Ramaiah Nadar, 122, Bala Arunchala Street, Madras-21	HUF	1956-57 1957-58 1960-61	1,40,574 1,07,766 1,81,678
896	S. V. Kudva, Managing Director, M/s. Canara Workshops Ltd., Mangalore	Indl.	1964-65	1,12,161
897	Satpal, Woods Road, Madras-2	HUF	1962-63	1,07,141
898	Sanjeeva Setty, Partner in M/s. Sankaranarayana Constn., Kargal	Indl.	1964-65	1,10,969
899	V. C. Ganesan, 17, Boag Road, Madras-17	"	1962-63	1,35,956
	<i>Mysore</i>			
900	Mrs. A. D. Shah, Nipani, Belgaum	Indl.	1964-65	1,45,034
901	B. Muthyalasetty, Nagarthpet, Bangalore	"	Do.	1,01,243
902	B. Raghurama Prabhu, Partner Ganesh Beedi Works, Mysore	"	Do.	7,94,119
903	B. Madhava Shenoi, Partner, Do.	"	Do.	7,80,637
904	B. Manjunath Pai Mangalore	"	Do.	2,75,089
905	B. Madjuva M. Pai, Mangalore	"	Do.	1,77,502
906	B. Ganapathy Pai, Mangalore	"	Do.	1,85,219
907	Smt. C. V. Gurubamma, Devanagere	"	Do.	1,08,189
908	Dr. C. A. Phalkekar, Harihar	"	Do.	3,28,893
909	D. C. Shah, Nipani, Belgaum	"	1962-63 1963-64 1964-65	1,25,584 1,19,102 1,13,468
910	F. D. Kakatjkar, Belgaum	"	Do.	1,61,573
911	Fred Webbs, Mahatma Gandhi Road, Bangalore	"	Do.	1,54,725
912	G. V. R. Friend, Kadur Club, Chikmagalur	"	Do.	1,10,682
913	H. Schneider, German Technician, HAL, Bangalore	"	Do.	1,06,176
914	H. H. Rajkumara, Dowager Maharani Sahiba of Gondal, Jayamahar, Bangalore	"	Do.	2,14,831
915	Miss Hemalatha, Partner, Anand Transport & Printers, Mysore	"	Do.	1,05,667
916	J. N. Gurjar, C/o Kirloskar & Co., Malleswaram, Bangalore	"	Do.	2,86,715
917	Jayantilal Gokuldass, Mangalore	"	Do.	1,04,338
918	Smt. J. C. Nagarathnama, Davanagere	"	Do.	1,38,197
919	K. G. Parameswaran, Bangalore	"	Do.	1,18,388
920	Dr. K. W. Tank, Director, HAL, Bangalore	"	Do.	3,08,660
921	K. C. Desai, Partner M/s. Alankar, Kampegowda Road, Bangalore	"	Do.	1,01,826
922	K. N. Anjanappa, Excise Contractor, Kishnaraja Road, Mysore	HUF	Do.	1,48,526
923	Kiran D. Shah, Nipani, Belgaum	Indl.	Do.	1,29,677
924	K. G. V. Swamy, Hill view, Arsikere (Hassan)	"	Do.	1,59,010
925	L. Mutal Huber HAL, Bangalore	"	Do.	2,00,185
926	Moola Ramesh, St. Johns Road, Bangalore	"	Do.	1,20,372
927	Smt. M. Pu shpalatha, Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	3,88,815
928	M. Vinod Rao, Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	2,82,050
929	M. Anand Rao, Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	2,27,875

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<i>Mysore—contd.</i>				
930	M. Govind Rao, Partner, Mangalore Ganesh Beedi Works, Mysore	Indl.	1964-65	2,30,855
931	M. Janardhana Rao, Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	4,49,645
932	Smt. M. Kaveri Bai, Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	1,54,663
933	M. Rajagopal Pai, Mangalore	"	Do.	1,59,857
934	M. Damodara Pai, Mangalore	"	Do.	1,79,747
935	M. G. Anantha Pai, Mangalore	HUF	Do.	1,44,637
936	N. G. Ayyengar, Bangalore	Indl.	Do.	1,89,185
937	P. Abdul Khader, Bangalore	"	Do.	1,26,308
938	R. Giridhar Co., Ramanarayan Morarji & Sons, Dewanurappa Lane, Bangalore	"	Do.	1,13,115
939	R. L. Kirloskar, C/o Kirloskar & Co., Malleswaram, Bangalore	"	Do.	3,21,108
940	Sri S. V. Rangaswamy, M/s. S. V. Rangaswamy & Co., Narasimharaja Road, Bangalore	"	Do.	1,69,406
941	S. R. Shah, Nipani, Belgaum	"	Do.	1,06,392
942	T. Thimmarayappa, 34, Sanjeevappa Lane, Bangalore	"	Do.	1,06,264
943	Ullal Ramesh Mallia, Mangalore	"	Do.	1,23,919
944	Ullal Purushottama Mallia, Mangalore	"	Do.	1,15,510
945	Ullal Ramakrishna Mallia, Mangalore	"	Do.	1,18,618
946	Ullal Pundalika Mallia, Mangalore	"	Do.	1,15,693
947	Ullal Suresh Mallia, Mangalore	"	Do.	1,01,937
948	M/s. V. T. Velu & Sons, High Grounds Bangalore	HUF	Do.	1,02,826
949	Y. V. Rangiah, Prop. State Picture House, Kempe Gowda Road, Bangalore	Indl.	1963-64 1964-65	2,21,207 2,61,624
950	Y. Muniswamappa, Contractor, Yeswantpur, Bangalore	HUF	1963-64	1,75,822
951	Y. Mohidden Kunhi, Mangalore	Indl.	1964-65	1,07,839
952	Y. G. Nagaonkar, Nipani, Belgaum	"	Do.	1,14,171
<i>Poona</i>				
953	Shri Arjun Bala Madhavi, Kasholi	Indl.	1960-61	1,88,446
954	Shri A. K. Phalnikar, 38/27 Erandvna, Poona	"	1947-48	1,99,313
955	Shri B. V. Sabanani, 25 Lullanagar, Poona	"	1960-61	8,33,000
956	Shri B. D. Mohandiratha, 66 Koregaon Park, Poona	"	Do.	1,12,264
957	Shri Babhutmal K. Sanghvi, 110, Shivajinagar, Poona	HUF	1963-64	1,26,635
958	Shri C. R. Mohandiratha, 2, Koregaon Park, Poona	Indl.	1960-61	1,24,166
959	Smt. Chanchalibai B. Sanghvi, 110, Shivajinagar, Poona	HUF	1963-64	1,16,925
960	Shri Fulchand K. Sanghvi, 110, Shivajinagar, Poona	"	Do.	1,25,328
961	Shri G. B. Marathe, Kolhapur	"	1962-63	1,17,122
962	Shri Harashdrai Ratilal, Kalyan	Indl.	1962-63 1963-64	1,04,618 1,15,155
963	H. D. S. Hardie, Mulund	"	1964-65	1,26,258
964	Shri H. M. Waghire, 105, Bhavani Peth, Poona	"	Do.	6,71,419
965	H. H. the Chhatrapati Maharaja of Kolhapur	"	1962-63	3,79,314
966	Kamalnayan Bajaj, Wardha	HUF	1964-65	1,14,067
967	Shri Mahendrakumar Ratilal, Kalyan	Indl.	1963-64	1,00,187
968	Shri N. K. Joshi, Kirloskarwadi, Sangli	"	Do.	1,02,083
969	Shri Ratilal Bhagwandas, Kalyan	"	1962-63 1963-64	1,07,206 1,17,552
970	Shri Rikalchand K. Sanghvi, 110, Shivajinagar, Poona	HUF	1963-64	1,29,136
971	Shri Surajmal K. Sanghvi, 110, Shivajinagar, Poona	"	Do.	15,30,556
972	Shri S. V. Kirloskar, C/o. M/s. Kirloskar Sons & Co., Poona-5	Indl.	1964-65	2,55,897

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<i>Punjab</i>				
973	Smt. Achhari Devi C/o M/s. Kishan Chand & Co., Raj Tilak Road, Jammu	Indl.	1963-64	1,05,520
974	Amar Chand Banta, Yamunanagar	"	1962-63	1,01,438
975	Avtar Singh C/o M/s. Darbara Singh & Sons, Amritsar	"	1960-61	1,61,672
976	Barjesh Kumar Grover Prop. Barjesh Woolen Mills, Amritsar	"	1964-65	1,03,687
977	Bawa Gurbax Singh C/o M/s. Bombay Motor Trading Co., Kapurthala	"	1964-65	3,30,850
978	Bawa Jaswant Singh C/o above	"	1964-65	3,30,577
979	Bawa Surinder Singh C/o above	"	1964-65	3,31,192
980	Bipon Lal Kuthiala, Simla	"	1961-62	2,61,749
981	Brij Bhushan C/o M/s. Sain Dass Kishan Chand, Amritsar	HUF	1964-65	1,81,830
982	Chiranji Lal C/o M/s. Khetu Ram Bishamber Dass, Gidderbha	Indl.	1963-64	1,09,337
983	Ganesh Dass C/o M/s. Kishan Dass & Co., Raj Tilak Road, Jammu	HUF	1963-64	2,99,610
984	Girdhari Lal C/o M/s. Kishan Chand & Co., Raj Tliak Road, Jammu	HUF	1963-64	3,35,634
985	Gurinder Singh kairon C/o Nandan Cinema, Amritsar	Indl.	1960-61 1962-63 1963-64 1964-65	1,04,000 2,37,298 1,60,448 1,93,826
986	Gokal Chand Rattan Chand 1/23 E Jhandawala Extension, New Delhi	HUF	1946-47	6,01,789
987	Gopal Singh, Yamuna Nagar	Ind.	1964-65	1,35,138
988	Hans Raj Jain C/o Rattan Chand Harjas Rai (Plastics) Pvt. Ltd. Co., Amritsar	Ind.	1962-63 1963-64	1,30,061 1,49,226
989	Hari Ram C/o M/s. Gian Chand Damodar Dass, Amritsar	"	1964-65	1,00,715
990	R. B. Har Parshad, Chandigarh	"	1964-65	1,73,236
991	Joginder Lal C/o M/s. Kishan Chand & Co., Raj Tilak Road, Jammu	HUF	1963-64	1,86,560
992	Jag Raj C/o Straw Board Manufacturing Co., Hoshiarpur	Indl.	1963-64	1,03,189
993	R. B. Jodha Mal Kuthiala (deceased), Simla	Indl.	1961-62	1,04,694
994	Krishan Mohan C/o Amritsar Transport Co. (P) Ltd., Amritsar	Indl.	1960-61	1,09,545
995	Kishan Chand C/o M/s. Sain Dass, Kishan Chand, Amritsar	"	1964-65	1,76,320
996	Kirpal Singh C/o M/s. Darbara Singh & Sons, Amritsar	Indl.	1960-61	1,72,240
997	Munshi Ram Roshan Lal, Bhatinda	HUF	1955-56	2,43,630
998	Moti Sagar Kapoor C/o G.M. Worsted Spinning Mills, G.T. Road, Chheharta	Indl.	1963-64	1,15,275
999	Mangat Ram Kuthiala, Hoshiarpur	HUF	1959-60 1960-61	1,84,338 2,35,436
1000	Panna Lal C/o Khetu Ram Bishamber Dass, Gidderbha	HUF	1963-64	1,15,278
1001	Smt. Promilla Nayyar C/o M/s. India Calico Printing Mills, Amritsar	Indl.	1962-63 1963-64 1964-65	1,33,881 1,94,261 2,16,833
1002	Parkash Chand Kapoor C/o M/s. Gokal Chand Rattan Chand, Amritsar	"	1963-64	1,13,791
1003	Rajeshwar Parshad C/o Nigar Talkies, Ambala Cantt.	Indl.	1962-63	1,19,241

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Punjab—contd.				
1004	Rattan Chand, 1/23E, Jhandawala, Extension, New Delhi	Indl.	1946-47	5,00,200
1005	Col. H. H. Raja Harinder Singh Bans Bahadur of Faridkot	"	1960-61	2,95,256
1006	R. B. Badri Dass, Jullundur	"	1964-65	1,02,032
1007	Ramesh Chander C/o M/s. Kishan Chand & Co., Raj Tilak Road, Jammu	"	1963-64	1,89,969
1008	Ramcharan Partap, Yamuna Nagar	"	1964-65	1,34,905
1009	Roshan Lal Kutthiala, Y. Nagar	"	1960-61	2,34,960
1010	Raja Mohinder Paul of Kutlehr, Chandigarh	HUF	1959-60	2,11,304
			1964-65	1,71,936
1011	Satish Kumar M/s. Kishan Chand & Co., Raj Tilak Road, Jammu	HUF	1963-64	1,90,059
1012	Sudarshan Kumar C/o above	Indl.	1963-64	1,96,434
1013	Hon'ble Justice S. S. Dulat, Chandigarh	"	1958-59	1,32,848
1014	Lt. S. B. S. Raghbir Singh, Raja Sansi, Amritsar	"	1960-61	1,24,665
1015	Surinder Singh Kairon, C/o Neelem Cinema, Chandigarh	"	1961-62	3,62,239
			1962-63	3,21,314
			1963-64	2,66,990
			1964-65	14,30,000
1016	Thauker Dass C/o M/s. Sain Dass Kishan Chand Amritsar	HUF	1964-65	1,75,664
1017	Vinay Kumar C/o M/s. Kishan Chand & Co., Raj Tilak Road, Jammu	Indl.	1963-64	1,78,386
1018	Vijay Kumar C/o above	"	1963-64	1,36,842
Uttar Pradesh I				
1019	Beni Prasad Tondan, Rani Mandi, Allahabad	HUF	1964-65	1,08,001
		Indl.	1964-65	1,14,451
1020	Hari Shanker Singhania, Kamla Tower, Kanpur	Indl.	1962-63	1,37,562
1021	Smt. Jamuna Devi, C/o Laxmi Sugar & Oil Mills, Hardoi	"	1964-65	1,29,425
1022	Jagdish Swarup Advocate, Allahabad	"	1963-64	1,11,282
1023	Kailashpat Singhania, Kamla Tower, Allahabad	HUF	1962-63	1,58,084
1024	Laxmipat Singhania, Kamla Tower, Allahabad	"	Do.	3,00,303
1025	M. L. Bhargava, Chunniganj, Kanpur	Indl.	1963-64	2,98,483
1026	P. D. Singhania, Kamla Tower, Kanpur	"	1964-65	1,43,096
1027	P. L. Tondan, C/o M/s. P. L. Tondan & Co. the Mal, Kanpur	"	Do.	1,07,663
1028	Padampat Singhania, Kamla Tower, Kanpur	HUF	1962-63	1,09,802
1029	R. L. Vig., Swarupnagar, Kanpur	Indl.	1964-65	1,50,961
1030	S. Vaish C/o M/s. S. Vaish & Co., Civil Lines, Kanpur	"	Do.	1,06,709
1031	S. M. Bashir, Kamla Tower, Kanpur	"	1962-63	1,15,318
			1964-65	1,29,626
1032	Sohanlal Singhania, Kamla Tower, Kanpur	"	Do.	1,08,807
1033	Capt. V. R. Mohan, C/o Dyer Meaken Breweries, Lucknow	"	1963-64	1,30,881
			1964-65	1,20,653
1034	Satyendra Nath Gupta, C/o Jhunjhunwala Pvt. Ltd., Varanasi	"	1963-64	1,36,764
1035	Sitaram C/o M/s. Sahbadin Sitoram Sahebganj, Faizabad	"	1964-65	1,10,750
1036	Smt. Shanti Devi, Bagal Maniram, Kanpur	"	1962-63	1,18,392
1037	Sitaram Singhania, Kamla Tower, Kanpur	"	1963-64	1,13,518
			1964-65	1,72,922
1038	Smt. Subhdra Devi, Kamla Tower, Kanpur	"	Do.	1,46,434

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Uttar Pradesh II				
1039	Anand Prakash, C/o M/s. R. S. Madhoram & Sons, 1-Rajpur Road, Dehradun	HUF	1963-64 1964-65	1,70,526 1,53,764
1040	Bajinath Goel, 11-Anand Chowk, Dehradun	"	1962-63	2,11,208
1041	Banarasidas C/o M/s. Jaswant Sugar Mills Ltd., Meerut	Indl.	1963-64 1964-65	1,39,760 1,12,810
1042	Chandanlal Jain, Firozabad	"	1962-63 1963-64	1,13,012 1,09,279
1043	G. W. M. Whittle, Sitapur	"	1964-65	1,62,377
1044	Ganeshilal C/o Lalji Mal, Tika Ram, Hathras	"	1964-65	1,01,855
1045	H. Thomson, C/o Plywood Products, Sitapur	"	1964-65	2,17,468
1046	Mrs. J. A. Thalmessenger	"	1964-65	1,11,910
1047	Jai Prakash Goel, 11-Anand Chowk, Dehradun	HUF	1962-63	2,12,002
1048	Jai Ram & Sons, Sarai Kutub, Aligarh	"	1964-65	1,46,242
1049	Jugal Kishore Goel, Anand Chowk, Dehradun	Indl.	1962-63	2,02,946
1050	Seth Kundan Lal, 5 Curzon Road, New Delhi	"	1962-63	1,21,993
1051	M. Misel, Gandhi Road, Dehradun	"	1964-65	2,60,000
1052	Manni Lal, Shahajanpur	"	1964-65	1,26,958
1053	Naresh Prasad Mittal, Bijnor	HUF	1964-65	1,12,817
1054	Om Prakash Goel, 1-Rajpur Road, Dehradun	"	1963-64 1964-65	1,77,432 1,56,620
1055	P. N. Ghal, C/o M/s. Kwality Restaurant, Rajpur Road, Dehradun	Indl.	1964-65	1,07,303
1056	Ramesh Kumar Goel, 11-Anand Chowk Dehradun	"	1962-63	2,08,222
1057	Rajkumar Goel, 11-Anand Chowk, Dehradun	"	1962-63	2,08,222
1058	Raja Mohd. Amir Ahmad Khan, Sitapur	"	1964-65	1,08,799
1059	Ram Charan Lal C/o M/s. Lalji Mal Tika Ram, Hathras	"	1964-65	1,07,651
1060	Ram Gopal, C/o M/s. Lalji Mal Tika Ram, Hathras	"	1964-65	1,10,193
1061	Rajendra Prasad Mittal, Bijnor	HUF	1964-65	1,49,519
1062	Shanti Prasad Mittal, Bijnor	Indl.	1964-65	1,12,817
1063	Shambhoo Dayal, Bijnor	"	1964-65	1,91,326
1064	Vijay Kumar, Bareilly	"	1963-64	1,34,938
West Bengal I				
1065	A. H. Billimoria, C/o Great Eastern Hotel Ltd., Calcutta	"	1964-65	1,88,673
1066	A. K. Das, 5, Kustia Road, Calcutta	"	1962-63 1964-65	1,72,383 2,42,961
1067	A. K. J. Henderson, C/o James Warran Ltd., Calcutta	"	1962-63 1963-64	1,10,826 1,21,936
1068	Sardar Ajaib Singh, 7 Wallesly Place, Calcutta	"	1963-64 1964-65	2,65,260 3,87,011
1069	Akhoy Kr. Bose, C/o Ballaridie Thomson & Mathews, 7 Wallesly Place, Calcutta	"	1964-65	1,63,254
1070	Amitava Pal Chowdhury, P-17, Mission Row Extension, Calcutta	"	1963-64	1,16,830
1071	Sir Asoka Roy, 3 Upper wood St. Calcutta.	"	1964-65	1,40,683
1072	B. H. Watts, B.O.C. (P.L.) Ltd., Calcutta.	"	1964-65	1,11,964
1073	B. N. Dey C/o Dyes Medical Stores, (P) Ltd., Calcutta	"	1962-63 1963-64	1,81,903 1,81,773
1074	Banamali Das, Bar-at-Law, 18/3, Ballygunge Circular Road, Calcutta	"	1963-64	1,18,375
1075	Bhagwati Prasad Geonka, 145 Muktaream Babu Street, Calcutta	"	1963-64	1,40,562
1076	C. A. Pitts, C/o I.C.I. Ltd., Calcutta.	"	1963-64 1964-65	2,25,737 1,87,011
1077	C.I.M. Arnold, C/o Shaw Wallace Co. Ltd., Calcutta	"	1960-61	1,31,494

1	2	3	4	5
<i>West Bengal I—contd.</i>				
1078	C.M.A. Batharat, C/o Shaw Wallace & Co. Ltd., Calcutta	Indl.	1960-61	1,31,785
1079	C. Moul, C/o Imperial Tobacco Co. of India Ltd., Calcutta		1963-64	1,04,857
1080	C. Salkeld, C/o I.C.I. (India) Pvt. Ltd., Calcutta	"	1962-63	1,21,903
1081	D. A. Houghton, C/o M/s. Shaw Wallace & Co. Ltd., Calcutta	"	1964-65	1,29,112
1082	D. B. Wington, C/o International Combustion of India (P) Ltd., 10 Park Street, Calcutta	"	1963-64	1,05,119
1083	D. P. Dunderdale (Dead) I, Strand Road, Calcutta	"	1962-63	1,03,746
1084	D. J. Stredwick	"	1964-65	1,27,540
1085	Devi Prasad Goenka, 145, Mukhtaram Babu Street, Calcutta	"	1963-64	1,71,762
1086	Mr. E.D.O. Bernier C/o Lovelock & Lewer 4, Lyons Range, Calcutta	"	1963-64 1964-65	1,08,405 1,08,322
1087	F. A. Collett, C/o Imperial Tobacco Co. of India Ltd., Calcutta	"	1964-65	1,86,402
1088	F.G.H. Phillips, C/o I.C.I. India (P) Ltd., Calcutta	"	1962-63 1963-64 1964-65	1,01,928 1,26,606 1,15,295
1089	F.G. Liversedge, C/o Martin Burn Ltd., Calcutta	"	1964-65	3,19,113
1090	G.W. Shaw, C/o I.C.I. Ltd., 34, Chowringhee, Calcutta	"	1963-64	1,05,119
1091	Giridhari Lal Mehta, C/o M/s. Jardine Handerson, 4 Clive Road, Calcutta	"	1964-65	1,02,962
1092	Mr. H. Bollway, C/o Remfry & Sons, 40/44, Stephen House, Calcutta	"	1963-64 1964-65	1,02,837 1,14,297
1093	H. A. Fowler, C/o M/s. Fowler & Co., 12, Govt. Place East, Calcutta	"	1964-65	1,35,608
1094	H. P. Singh, C/o M/s. Singh & Bagadthey, 21, Old Court House St., Calcutta	"	1964-65	1,09,194
1095	H. C. Bhattacharjee, 73 Netaji Subash Road, Calcutta	"	1963-64	1,25,309
1096	H. J. Langhly, C/o M/s. Gresham Craven Co. Ltd., Calcutta	"	1964-65	2,25,684
1097	H. K. Roy, C/o Bengal Electric Lamp Works Ltd., Calcutta	"	1964-95	1,10,623
1098	I. A. Brewster, C/o Shaw Wallace & Co. Ltd., Calcutta	"	1962-63 1963-64 1964-65	1,27,539 1,14,737 1,14,439
1099	I. C. Mackenzie, C/o Carril Moran & Co Ltd., Calcutta	"	1963-64	1,05,516
1100	Iswari Pd. Goenka, 145 Mukhtaram Babu Street, Calcutta	"	1963-64	1,52,257
1101	J. K. Gora, C/o Ballardie Thomson & Mathews, 7 Wallesly Place, Calcutta	"	1963-64 1964-65	2,02,241 1,16,776
1102	J. S. Gregory, C/o M/s. Talbot & Co., Tower House, Chowringhee Sqr., Cal.	"	1964-65	1,61,187
1103	Jagmohan Pd. Goenka, 145 Mukhtaram Babu Street, Calcutta	"	1963-64	1,75,328

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<i>West Bengal II—contd.</i>				
1104	Jamna Prasad Goenka, 145 Mukhtaram Babu Street, Calcutta	Indl.	1963-64	1,71,320
1105	K. Khaitan, C/o M/s. Talbot & Co. Tower House, Chowringhee Sqr., Calcutta	"	1964-65	1,11,411
1106	K. V. Krishnan, C/o Guest Keen Williams Ltd., Calcutta	"	1962-63	1,51,155
1107	Official Trust West Bengal, on behalf of Trust of Maharajadhiraja Sir Kameshwar Singh Bahadur of Dharbhanga for the benefit of Maharani Rameswar Lata Saheba (Annuity income), 1, Hastings Street, Calcutta	"	1964-65	1,44,000
1108	Keshab Pd. Goenka, 18, Netaji Subash Road, Calcutta	"	1963-64	2,32,763
1109	M. L. Khaitan, C/o Bata Shoe Co. (P) Ltd., Calcutta	"	1964-65	1,20,672
1110	Monilal Atta, 139, Siva Gopal Banerjee Lane, Howrah	"	1962-63	1,72,038
1111	N. C. Chatterjee, P-514, Raja Basanta Roy Road, Calcutta	"	1964-65	1,07,707
1112	P. B. Alexy, 17 Brabourne Rd., Cal.	"	1964-65	1,17,066
1113	Sri P. P. Glawala, C/o S. K. Sawdey & Co. 7 Wallesley Place Calcutta	"	1962-63	1,34,309
1114	R. C. Deb, Bar at Law, High Court, Calcutta	"	1963-64 1964-65	1,03,377 1,10,207
1115	R. I. L. Cheltholam, C/o India Foils Ltd., Calcutta	"	1963-64 1964-65	1,11,445 1,05,120
1116	R. N. Patel & Ors., Prop. Majestic Cinema, 12/1, Wallesley St., Cal.	"	1960-61	1,02,942
1117	Sardar Ravi Inder Singh, C/o S. K. Sawdey & Co., 7 Wallesley Place, Calcutta	"	1964-65	1,04,062
1118	Rama Pd. Goenka, 18, Netajee Subash Road, Calcutta	"	1963-64 1964-65	1,46,552 1,02,889
1119	Roma Bose, Legal heir of late S. K. Bose, Bar-at-Law, 14 Maharaja Nanda Kumar Road, Calcutta	"	1964-65	1,32,264
1120	S. D. Banerjee, 51/1, Syed Amir Ali Avenue, Calcutta	"	1964-65	1,20,305
1121	S. G. Mohatta, 19, British Indian Street, Calcutta	"	1960-61	3,01,432
1122	S. K. Mandal, 12, Old Post Office Street, Calcutta	"	1962-63	1,00,651
1123	S. K. Ghosh, C/o M/s. Fowler & Co., 12, Government Place East, Calcutta	"	1964-65	1,06,120
1124	S. M. Bose, 22/1, Ballygunge, Circular Road, Calcutta	"	1964-65	2,37,046
1125	S. M. Smith, C/o Shaw Wallace & Co. Ltd., Calcutta	"	1964-65	1,53,547
1126	Mrs. S. Silverstone, C/o Remfry & Sons, 40/44, Stephen House, Calcutta	"	1962-63 1963-64 1964-65	1,26,936 1,20,442 1,23,822
1127	S. Lal, 15, Chittranjan Avenue, Calcutta	"	1963-64 1964-65	5,54,412 2,52,640
1128	Sanjoy Sen, Mercantile Bldg., Lal Bazar, Calcutta	"	1962-63	1,03,785
1129	Sankardas Banerjee, 51/1 Syed Amir Ali Avenue, Calcutta	"	1963-64	1,02,057
1130	Shyam Sunder Dhenuka, 40B, Princess Street, Calcutta	"	1960-61	4,33,973
1131	Sovarani Bhowmick, L/R of late S. C. Bhowmick, P-398, Monohar Pukur Road, Calcutta	"	1960-61	1,23,502
1132	Sree Lal Mehta, Prop. Rajis Pictures, 61/2 Sir Hari Ram Goenka St., Calcutta	"	1960-61	3,15,404

I	2	3	4	5
<i>West Bengal II—contd.</i>				
1133	Sreedas Damani, 181/1A Dharamtolla Street, Calcutta	Indl.	1960-61	2,70,452
1134	Subimal Ch. Roy, Bar at Law, 34 Roweland Road, Calcutta	"	1964-65	1,41,492
1135	Dr. Tarun Banerjee, 93, Park St., Calcutta	"	1964-65	1,09,131
1136	Shri U. P. Ganguly, C/o Bengal Enamel works Ltd., P.O. Bengal Enamel, Dt. 24 Pgs.	"	1960-61	1,06,958
1137	W. K. Foster, C/o Imperial Tobacco Co. Ltd., Calcutta	"	1963-64 1964-65	1,08,940 1,11,966
1138	W. Morris C/o Guest Keem Williams Ltd., Calcutta	"	1964-65	1,04,115
1139	A. Mercer, C/o Jardine Henderson, 4, Clive Row, Calcutta-1	"	1964-65	2,33,222
1140	A. D. Ogilvie, C/o Andrew Yule & Co. Ltd., 8 Clive Row, Cal.-1.	"	1961-62 1963-64 1964-65 1965-66	1,08,885 1,25,900 1,83,754 2,03,742
1141	A. K. Raha, 13, Palm Avenue, Cal.	"	1963-64	1,27,192
1142	A. K. Mitra & Ors., 7 Convent Road, Calcutta	"	1963-64	1,16,595
1143	Arjun Agarwalla, 14 Bentick St., Calcutta	"	1964-65	2,22,416
1144	A. M. S. Fergie, C/o M/s. Lovelock & Lewes, 4, Lyons Range, Calcutta	"	1964-65	2,20,306
1145	Sm. Ashalata Nag & Ors., 4, Mande Villa Gardens, Calcutta	HUF	1963-64	1,78,451
1146	B. K. A. V. Birla, 18, Gurusaday Rd., Calcutta	"	1962-63 1963-64 1964-65	2,81,683 2,46,059 2,35,973
1147	B. S. Bugga, 22, Canning Street, Cal.	Indl.	1960-61	1,90,917
1148	B. V. Kapadia, 6 Clive Row, Cal.	"	1962-63	3,55,334
1149	Babulal Newar, 7, Ramkumar Rakshit Lane, Calcutta	"	1960-61	1,88,023
1150	Baideldevi Kedia, 9/2 Dover Lane, Calcutta	"	1962-63	1,71,568
1151	Bijoy Kr. Bansal, C/o Bansal Investment, 20/1, Lall Bazar Street, Calcutta	"	1960-61	2,69,903
1152	Bimla Ch. Law, 63, Radhabazar St., Calcutta	"	1962-63	2,02,324
1153	Bholadas Roy, 18, Gurusaday Road, Calcutta	"	1960-61	1,26,067
1154	C. D. Maneck, 54, Ezra Street, Cal.	"	1960-61	4,05,638
1155	Chakradharlal Agarwalla, 132, Cotton Street, Calcutta	"	1960-61	5,04,259
1156	D. J. Paterson, C/o M/s. Lovelock & Lewes, 4, Lyons Range, Calcutta	"	1964-65	2,54,259
1157	D. P. Mukherjee, B. B. Ghosh Road, P.O. & Dist. Burdwan	"	1945-46 1955-56 1964-65	1,17,890 1,35,448 1,03,524
1158	Estate D. Curlender, 9 Theatre Rd., Cal.	"	1963-64	1,43,752
1159	F.C.J. Stewart, 4, Clive Row, Cal.	"	1964-65	1,74,986
1160	G.A.S. Sim, C/o Andrew Yule & Co. Ltd., 6 Clive Row, Calcutta-1	"	1964-65	1,34,837
1161	G. Kejriwal, 13, Lowden Street, Cal.	"	1960-61	1,73,574
1162	Girish Kr. Agarwalla, C/o Associated Marketing Co., 4 Lyons Range, Cal.	"	1960-61	2,64,975
1163	Gokuldas Gordhandas, C/o Gordhandas Lalji, 8, Parsee Church St., Cal.	"	1960-61	1,24,584
1164	H. Mackay, Talack, C/o Macneil Barry Ltd., 2, Fairlie Place, Calcutta	"	1955-56 1961-62 1964-65	1,31,056 1,87,993 1,44,939
1165	H. L. Barham, C/o Diamond Products Ltd., 18, Netaji Subhash Road, Calcutta	"	1963-64	1,07,849

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<i>West Bengal II—contd.</i>				
1166	H. R. Gregson, C/o Associated Battery Makers (Eastern) Ltd., 39- C, Chowringhee Road, Calcutta-1	Indl.	1961-62 1960-61 1963-64	1,28,606 1,15,765 1,03,754
1167	Harindra Singh, 9 Chowringhee Road, Calcutta	"	1962-63	1,37,276
1168	I. B. Beed, 3 Motisil Street, Cal.	"	1964-65 1964-65	2,03,498 1,90,137
1169	J. Mclean C/o Mackintosh & Burn Co. Ltd., Gillinders House, Cal-1	"	1960-61 1961-62	1,62,930 1,09,948
1170	J. C. Laing, C/o M/s, Lovelock & Lewes, 4, Lyons Range, Calcutta	"	1960-61	5,95,930
1171	J.D.K. Brown, Do.	"	1960-61	1,04,735
1172	J. I. Jameson, C/o Jardine Henderson Ltd., 4, Clive Row, Calcutta-1	"	1963-64 1960-61	3,77,329 1,26,856
1173	J. K. Maheswari, 12, N.S. Road, Cal.	"	1964-65 1964-65	2,23,059 1,92,409
1174	J.M. Herzog, Union Carbide India Ltd., 1 & 3, Brabourne Road, Calcutta	"	1960-61	27,50,807
1175	J.R. Jacob, 1 & 2 Old Court House St., Calcutta	"	1963-64 1960-61	1,15,617 1,95,833
1176	J. S. Atwal, Asansol	"	1964-65	1,07,790
1177	J.S.F. Gibbs, C/o M/s Lovelock & Lewes, 4, Lyons Range, Cal.	"	1964-65 1960-61	1,54,484 1,02,450
1178	J.T. Raplay, 14 Netaji Subash Rd., Calcutta	"	1960-61	1,00,904
1179	Rani Jagadamba Kumari Devi, Neptune Navigation, 23 Sir Hariram Goenka St., Calcutta	"	1962-63	5,34,677
1180	Jagadish Ch. Nangia, 20C Garcha 1st. Lane, Calcutta	"	1961-62	4,14,923
1181	Jhaveri Bai, 14 Netaji Subash Road, Calcutta	"	1960-61	1,42,710
1182	K. C. Dass, 35 Pandituya Road, Calcutta	"	1960-61 1960-61 1963-64 1964-65	1,61,000 14,52,863 3,95,528 3,49,961
1183	K.J.H. Hartley, C/o Price Waterhouse Peat & Co., B/4 Clive Buildings, Calcutta	"	1960-61	1,61,000
1184	K. N. Mukherjee, 2 Bishubabu Lane, Calcutta	"	1960-61	1,61,000
1185	K. R. Sen, 3 Comm. Bldgs, Cal.	"	1960-61	1,61,000
1186	Khatau Mavji Sethia, 14, Netaji Subash Road, Calcutta	"	1962-63	5,34,677
1187	Kalayanji Mavji Sethia, 14 Netaji Subash Road, Calcutta	"	1961-62	4,14,923
1188	Kanti Kumar Kanoria, India Exchange Bldg., (3rd Floor) Calcutta	"	1960-61	1,42,710
1189	L. R. of Khemchand Barija C/o Industrial Machine Corporation, 138 Canning Street, Calcutta	"	1960-61 1960-61 1963-64 1964-65	1,61,000 14,52,863 3,95,528 3,49,961
1190	M. C. Roy, 8 Harrington St., Cal.	"	1960-61	1,61,000
1191	M. P. Birla, 18 Gurusaday Rd., Cal.	"	1960-61	1,61,000
1192	Manorama Birla, 17-A Gurusaday Road, Calcutta	HUF	1962-63 1963-64	1,57,852 1,59,524
1193	Mahesh Kr. Agarwalla, C/o Associated Marketing Co., 4 Lyons Range, Calcutta	Indl.	1960-61	1,10,808
1194	Md. Ekramul Haque, 16 Bentinck St., Calcutta	"	Do.	1,21,748
1195	Md. Habibur Rehman Do.	"	Do.	1,35,416
1196	Md. Mazharul Haque Do.	"	Do.	1,21,749
1197	Md. Serajuddin Do.	"	Do.	6,86,281
1198	Mohan Gupta, 1 Ballygunge Park Rd., Calcutta	"	1962-63	1,04,505
1199	N. B. Beed, 3 Motisil Street, Cal.	"	1963-64	1,27,738
1200	N.B. Elia, 1 & 2 Old Court House Street, Calcutta	"	1963-64	2,37,584
1201	O. N. Jajodia, C/o Bengal Corpn. Ltd., 14 N.S. Road, Calcutta	"	1960-61	1,55,220
1202	P. Niyogi, C/o M/s Lovelock & Lewes 4 Lyons Range, Calcutta	"	1964-65	1,83,522
1203	P. C. Shyam, 1, Pretoria St., Calcutta	Indl.	1960-61	2,81,627
1204	P. D. Sonpal, 14 N.S. Road, Calcutta	"	1964-65	1,31,434

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<i>West Bengal II—concl'd.</i>				
1205	P. H. Sykes, c/o Tribeni Tissues P. Ltd., 24-B, Park St., Calcutta	Indl.	1962-63 1963-64 1964-65	1,26,113 1,16,092 1,15,623
1206	P. G. W. Parris, c/o Gillanders Arbuthnot & Co. Ltd., Gillander House, Calcutta-1	"	1962-63	1,88,301
1207	P. K. Choksey, c/o Price Waterhouse Peat & Co., B4, Clive Bldgs. Calcutta.	"	1964-65	1,05,502
1208	P. K. Daga, 16 India Exchange Place, Calcutta	"	1962-63	1,27,009
1209	P. K. Roy, 6 Sirat Chatterjee Avenue, Calcutta	"	1960-61	1,23,309
1210	R. K. Datta, 7 Lyons Range, Calcutta	"	1960-61	1,31,019
1211	Lady R. M. Druke, 2 Fairlie Place, Calcutta	"	1964-65 1964-65	1,15,284 1,36,141
1212	R. N. Sen, c/o Price Waterhouse Peat & Co., B/4, Clive Bldgs., Calcutta	"	1964-65	2,36,141
1213	Renuka Roy, P-50, Dr. Sundari Mohan Avenue, Calcutta	"	1960-61	1,05,979
1214	S. Jawad, 7 Royd Street, Calcutta	"	1944-45	2,00,000
1215	S. G. Bose 22, Canning Street, Calcutta	"	1960-61	7,21,547
1216	S. J. Choksey, 14 N. S. R.I., Calcutta	"	1964-65	1,12,238
1217	S. N. Malhotra, 18 N.S. Road, Calcutta	"	1962-63 1963-64	1,91,777 2,69,421
1218	S. K. Ganguly, c/o M/s Lovelock & Lewes, 4 Lyons Range, Calcutta.	"	1964-65	1,06,840
1219	S. K. M. Zaki, 4 Moim St., Calcutta	"	1963-64 1964-65	1,27,863 2,11,465
1220	Saktirani Roy, P-50, Dr. Sundari Mohan Avenue, Calcutta	"	1960-61	1,05,944
1221	Savitripuratap Singh, 4 Raja Santosh Road, Calcutta	"	1964-65	1,47,943
1222	Shantilal C. Mehta, 23 Sir Hari Ram Goenka St., Calcutta	"	1960-61	5,05,448
1223	Sreekissen Bagla, 8 Lyons Range, Calcutta	"	1964-65	1,55,656
1224	Suraj Devi Khotari, 15 India Exchange Place, Calcutta	"	1962-63 1961-62 1962-63 1963-64 1963-64 1964-65	1,00,656 1,73,109 2,43,430 4,87,944 1,06,071 1,04,781
1225	Suresh Kumar, 1A Russel St., Calcutta	"	1960-61	1,03,296
1226	T. M. Bisop, Jenson & Nicholson 2 Fairlie Place, Calcutta-1	"	1963-64	1,02,220
1227	V. Sneizer, Francis Klien & Co. P. Ltd., 1, India Exchange Place, Calcutta	"	1960-61	1,16,051
1228	V. P. Malhotra 18, Netaji Subhash Road, Calcutta	"	1962-63 1963-64	2,33,748 4,66,851
1229	Vidywati Bhargava, 6, Chowringhee Road, Calcutta	"	1963-64	1,15,076
1230	W. Hay, c/o Mackintosh & Burn & Co. Ltd., Gillander House, Calcutta	"	1961-62	1,22,579
<i>West Bengal III</i>				
1231	A. C. Gladstone, c/o Gillander Arbuthnot & Co. Ltd., Gillander House, Calcutta	"	1964-65	2,86,584
1232	A. P. Trevor, c/o M/s. Sinclair & Co., Wallesley Place, Calcutta	"	1964-65	1,66,306
1233	Abdul Hamid (Deed) Through Administrator, 2A, Kalishome Street, Calcutta.	"	1960-61	2,97,406
1234	Abhiram Mullick, 129 Cornwallis St., Calcutta	"	1960-61	3,93,750

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<i>West Bengal III—contd.</i>				
1235	Asit Kumar Ghosh, 47, Pathuriaghata Street, Calcutta	Indl.	1963-64 1964-65	1,68,084 1,53,013
1236	B. D. Jhunjhunwala, Ramrajatala, Howrah	"	1960-61	1,73,686
1237	B. K. Goye, 68-E, Netaji Subash Rd., Calcutta	"	1960-61	1,04,332
1238	B. K. Poddar, 18, Mullick St., Calcutta	"	1960-61	2,14,889
1239	Balaram Roy, 133-A, Southern Avenue, Calcutta	"	1964-65	3,88,777
1240	Benoy Bhushan, Mazumdar, 9 Clive Row, Calcutta	"	1960-61	2,21,954
1241	C. H. Thomas, c/o J. Thomas & Co. (P.) Ltd., 11, R.N. Mukherjee Rd., Calcutta	"	1963-64	1,06,495
1242	Chand Ratan Binani, 11, Sovaram Bysack St., Calcutta	"	1960-61	1,16,706
1243	Dalpatlal Hirala, 19, Amartalla, St., Calcutta	"	1962-63 1963-64 1964-65	1,49,550 1,26,616 1,47,257
1244	Sir Edward Benthall (Decd) through M/s. Dalhousie Holdings Ltd., 29, Netaji Subash Rd., Calcutta	"	1963-64 1964-65	2,76,963 4,23,498
1245	J. M. Wallace, c/o J. Thomas & Co. Pv. Ltd., 11, R. N. Mukherjee Rd., Calcutta	"	1963-64	1,45,198
1246	J. R. Hallander, c/o J. Thomas & Co. (P) Ltd., 11, R. N. Mukherjee Rd., Calcutta	"	1964-65	1,44,844
1247	Jagannath Roy, 53-D, Sovabazar St., Calcutta	"	1963-64	2,32,198
1248	Jamnadas Agarwal, 75, Cotton St., Calcutta	"	1960-61	2,33,158
1249	Syed Javerali Fatehali, Prop. of Suratee Tobacco Co., 3/5, Rajmohan St., Calcutta	"	1960-61	2,38,103
1250	Jitbahadur Shaw, 19, Goabagan St., Calcutta	"	1960-61	5,27,584
1251	K. A. Evers, c/o J. Thomas & Co. (P) Ltd., 11, R. N. Mukherjee Rd., Calcutta	"	1964-65	1,35,074
1252	K. K. Rohatagi, 45, Armenian St., Calcutta	"	1961-62 1962-63	1,03,445 1,19,614
1253	K. L. S. Mehta, 18, Armenian St., Calcutta	"	1964-65	1,02,115
1254	Kanji Lalji, 19/2, Armenian St., Calcutta	"	1964-65	1,27,290
1255	Mohini Devi Malpani, P-4, Kalakar St., Calcutta	"	1960-61	1,11,828
1256	M. P. Rajgharia, 123, Grey St., Calcutta	"	1960-61	2,19,667
1257	Madan Lal Papli, Prop. of Dawood Co., 12-B, Lower Chitpur Road, Calcutta	"	1960-61	1,16,268
1258	Modern Eng. Syndicate, 16/2, Dickson Lane, Calcutta	"	1960-61	1,33,161
1259	Moni Bose, 29, Strand Rd., Calcutta	"	1963-64	1,31,364
1260	Nathmal Agarwalla, 85/1, Manohardas St., Calcutta	"	1960-61	1,69,920
1261	P. H. Williamson, c/o M/s. Lovelock & Lewes, 4, Lyons Range, Calcutta	"	1964-65	3,22,422
1262	Purshottamlal Kajoria, 32, Armenian Street, Calcutta	"	1964-65	1,00,901
1263	R.A.V. Prendergast, c/o M/s. Sinclair & Co., 7, Wallesley Place, Calcutta	"	1964-65	2,40,971
1264	R. N. Jhunjhunwala, Ramrajatala, Howrah	"	1960-61	2,41,032
1265	Ramnath Bajoria, 1-B, Halwaria Rd., Calcutta	"	1960-61	4,58,840
1266	Rana Devi Daga, 3, Tanscok Lane, Calcutta	"	1960-61	1,08,983
1267	S. M. Ashraf, Prop. of M/s. Hind Rubber Works, 17, Bibi Bagan Lane, Calcutta	"	1960-61	1,53,745
1268	S. M. Mahata, 29, Strand Rd., Calcutta	"	1963-64	1,31,364
1269	S.W. Gladstone, c/o Gillander Arbuthnot & Co. Ltd., Calcutta	"	1964-65 1960-61	1,79,800 2,84,705
1270	Saraswati Mahawar, 28, Armenian St., Calcutta	"		
1271	Shyamsunder Bazar, Heirs & Legal representatives of Pannalal Bazar, 6-A, Balmukund Maccar Row, Calcutta	"	1960-61	2,59,581

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<i>West Bengal III—concl'd.</i>				
1272	T. S. Gladstone, c/o Gillander Arbuthnot & Co., Ltd., Gillander House, Calcutta	Indl.	1964-65	1,99,546
1273	V. V. Parekh, C/o J. Thomas & Co., (P) Ltd., 11 R.N. Mukherjee Road, Calcutta	"	1961-62 1962-63 1963-64	1,64,858 1,78,148 2,28,871
<i>Calcutta (Central)</i>				
1274	A. P. Jain, 11, Clive Row Calcutta	HUF	1964-65	1,10,524
1275	A. K. Jain Do.	Ind.	1964-65	1,54,713
1276	D.N. Jalan, 61, Mahatma Gandhi Road, Calcutta	"	1960-61	4,65,775
1277	Gini Devi, 34 New Road, Alipore, Calcutta	"	1963-64	2,10,168
1278	Harduttrai Motilal Chamaria, 60/2, Lake Road, Calcutta	"	1960-61	1,10,659
1279	J. N. Bhan, Nicco House, 1, Hare Street, Calcutta	"	1964-65	1,05,882
1280	Jit Pal 60/2 Lake Road, Calcutta	"	1960-61	20,03,922
1281	Lolit Prasad Rohini Kumar, 3, Tara Chand Dutta, St., Calcutta	HUF	1962-63 1963-64	1,26,679 1,18,184
1282	M.I. Serajuddin, P-16, Bentinck St., Calcutta	Ind.	1960-61	6,24,031
1283	Master Manoj Kr. Jain, 11, Clive Row, Calcutta	"	1963-64 1964-65	2,23,387 2,02,542
1284	N. K. Jalan, 8, Dalhousie Square East Calcutta	"	1960-61	1,61,577
1285	Purshottamdas Benugopal, 65, Sir, Hariram Goenka St., Calcutta	"	1963-64	1,32,213
1286	Swaraj Paul, 135, Canning Street, Calcutta	"	1960-61	19,54,102
1287	Surindra Paul, 135, Canning Street, Calcutta	"	Do.	10,10,729
1288	Satya Paul, Do	"	Do.	19,31,761
1289	S. B. Jalan, 8 Dalhousie Square East, Calcutta	"	Do.	1,58,578
1290	Sarayandas Gobind La. 65, Sir Hariram Goenka Street, Calcutta	HUF	1963-64	1,59,432
1291	Shital Pd. Jain 11, Clive Row, Calcutta	Ind.	1962-63 1963-64	1,02,789 1,12,584
1292	Master Samir Kr. Jain, 11, Clive Row, Calcutta	"	1963-64 1964-65	1,74,484 1,61,003

Names of all Firms, Association of Persons and Companies assessed on income of over Rs. 10 lakhs in the Financial Year

Serial No.	Name and complete address	Status	Assessment year	Income assessed under I.T. Act, 1961
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Andhra Pradesh

1	A. P. Mining Corporation Ltd., Hyderabad	Company	1963-64	11,19,303
2	A. P. State Road Transport Corporation, Hyderabad	Do.	1960-61	32,92,229
3	Andhra Sugars Ltd., Tanuku	Do.	1964-65	13,93,189
4	Indian Detonators Ltd., Hyderabad	Do.	1964-65	11,65,318
5	Sri Ramadas Motor Transport (P) Ltd., Kakinada	Do.	1964-65	10,88,859
6	The Trustees of HEH the Nizam's Housing Accommodation Trust, Hyderabad	AOP	1962-63	13,70,390
7	Vazir Sultan Tobacco Co. Ltd., Hyderabad	Company	1963-64	92,36,399

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<i>Bihar & Orissa</i>				
8	Heavy Engineering Corpn. Ranchi	Comp.	1964-65	16,26,023
9	The Orissa Road Transport Co. Ltd.	Do.	1964-65	38,85,038
<i>Bombay City I</i>				
10	M/s Avery Ltd., Soho Foundry, Birmingham, 40, England, c/o Price Waterhouse, Peat & Co., B-4 Gillender House, Calcutta	Co.	1964-65	10,04,000
11	Aluminium Ltd., 1 Place Ville Marie, Montreal, Canada, c/o Price Water House, Peat & Co., B-4 Gilender House, Cal.-1.	"	1964-65	52,13,185
12	Alcock Ashdown & Co., Ltd., 16 Bank Street, Bombay	"	1962-63	18,27,082
13	Ardshir B. Cursetji & Sons P. Ltd., 6 Rampart Row Fort, Bom.	"	1964-65	36,71,004
14	Ahura Chemical Products, P. Ltd., 84 Sion Rd. Sion, Bombay-22	"	1963-64 1964-65	18,28,862 23,83,343
15	Andhra Valley Power Supply Co. Ltd., Bombay House, Bruce St., Bombay	"	1963-64	14,44,912
16	Ambika Silk Mills Ltd., 11-12, Haines Road, Bombay	"	1963-64 1964-65	26,52,500 28,57,894
17	A. F. Ferguson & Co., Allahabad Bank Building, Appollo St., Bom.	RF	1964-65	13,15,865
18	Ahmedabad Electricity Co. Ltd., 5 Graham Road, Ballard Estate Bombay	Co.	1963-64	48,43,007
19	British Oxygen Co., c/o M/s Price Waterhouse Peat & Co., B-4 Gillender House, N.S., Cal.-1	"	1964-65	37,34,513
20	Beecham India Ltd., Beecham House, Mahim, Bombay	"	1964-65	36,72,005
21	Bajaj Electricals Ltd., 45 Veer Nariman Road, Bombay	"	1962-63	13,71,595
22	Bombay Suburban Electric Supply Co., 5, Graham Road, Bombay	"	1963-64 1964-65	30,16,005 26,80,195
23	Bharat Bijlee Ltd., Udyog Nagar, Near Kings Circle, Rly. Station Sion, Bombay	"	1964-65	11,40,744
24	Bhogilal Meghraj & Co. Ltd., c/o Shree Ram Mills Ltd., Ferguson Road, Lower Parel, Bombay-13	"	1949-50	10,36,543
25	M/s Chika Ltd., Mehta Chambers 13 Mathew Road, Bombay	"	1963-64	24,18,882
26	Chesbrough Ponds Inc. 31 Gunbow Street, Bombay	"(N.R.)	1964-65	13,86,976
27	Castrol Ltd., White House, 91, Walkeshwar Road, Bombay-1	Co.	1964-65	49,55,008
28	Corn Products Co. India Ltd., Shree Niwas House, Woudhy Rd. Bombay	"	1964-65	13,17,619
29	Cotton Agents P. Ltd., Industry House Bombay	"	1963-64 1964-65	13,45,983 18,86,405
30	Cooper Engg. Co. Ltd., Const. House, Ballard Estate, Bombay	"	1962-63	15,49,238
31	Crown Spg. & Wvg. Co. Ltd., 16 Appollo St., Fort Bombay-1	"	1963-64	15,16,243
32	Cokak Mills Ltd., Forbes Bldg., Home Street, Bombay	"	1964-65	46,24,436
33	Estrella Batteries Ltd., Yusuf Bldg., Churchgate Bombay	"	1963-64	20,53,306
34	East India Cotton Association Ltd., Marvari Bazar, Kalbadevi Rd., Bom.	"	1964-65	19,46,194

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<i>Bombay City I—contd.</i>				
35	Finlay Mills Ltd., Chartered Bank Building, M.R. Road, Bombay	Co.	1963-64	39,91,467
36	Goodlass Wall India Ltd., 14 Gresham St., London, E.C. 2 c/o M/s Gillenders Arbuth- not & Co., Post Box No 174, Gillender House Calcutta-1.	"	1959-60	13,56,067
37	Glaxo Groups Ltd., (Formerly known as Glaxo Laboratories (UK) Ltd., through their agents Glaxo Lab. (India) P. Ltd., Worli, Bombay-18	"	1962-63 1963-64 1964-65	89,90,388 70,00,000 75,00,000
38	Glaxo Laboratories Co. Ltd., UK through as above	"	1963-64	24,47,486
39	Gagalbhai Jute Mills P. Ltd., Mafatlal House, Bombay	"	1964-65	33,31,905
40	Gold Mohur Mills Co. Ltd., Chartered Bank Bldg., M.G. Road, Bombay	"	1963-64 1964-65	19,12,908 20,65,657
41	Hindustan Lever Ltd., Agents as M/s Unilever Ltd., Hindustan Lever House Backbay Re- clamation Bombay	"	1964-65	89,08,781
42	Hindustan Spg. & Wvg. Co. Ltd., 16 Appollo Street, Bombay-1	"	1963-64	17,57,635
43	India Dyestuff Industries Ltd., Mafatlal House Bombay	"	1962-63	66,69,352
44	Indian Smelting & Refining Co. Ltd., Indus- try House, Bombay	"	1962-63 1963-64 1964-65	54,50,841 44,33,915 68,60,199
45	Indian Manufacturing Co. Ltd., 16 Appollo Street, Fort Bombay	"	1963-64	16,80,868
46	Indo Nepean Chemical Co. Ltd., Alice Build- ing D. N. Road, Bombay	"	1963-64	14,09,191
47	Inarco P. Ltd., Advent Bldg. 12-A Forcechore Road, Bombay	"	1964-65	15,76,289
48	Jubilee Mills Ltd., 104 Bharat House, Appollo Street, Bombay	"	1964-65	18,91,269
49	Kamal Shipping Co. P. Ltd., Scindia House, Ballard Estate, Bombay	"	1963-64	11,97,306
50	Khatau Makanji Spg. & Wvg. Co. Ltd., Laxmi Bldg., B. E. Bombay	"	1962-63	24,17,178
51	Maiser Jeep Corpn. (Formerly Willy Motors, Inc.) c/o Mulla & Mulla, 51 M.G. Road, Bombay 1.	" (N.R.)	1964-65	24,78,472
52	Mafatlal Gagalbhai & Sons, Mafatlal House, Bombay	R.F.	1964-65	10,03,052
53	Mafatlal Fine Spg. & Wvg. Co. Ltd., Mafat- lal House, Bombay	Co.	1963-64 1964-65	46,10,181 46,29,599
54	Mafatlal Gagalbhai & Co. P. Ltd., Mafatlal House, Bombay	"	1964-65	57,08,611
55	Maharashtra Sugar Mills Ltd., Industrial As- surance Building, Bombay	"	1962-63 1963-64 1964-65	43,88,814 35,85,427 58,06,799
56	M. R. Industries, Ltd., Dr. Shirodkar Road, Bombay	"	1963-64	17,32,425
57	Morarjee Gokuldas Spg. & Wvg. Co. Ltd., Dr. Ambedkar Road, Bombay	"	1963-64	48,83,517
58	M/s New Standard Engg. Co. P. Ltd., Carrol Road, Bombay	"	1963-64	13,99,223
59	National Ecko Radio & Engg. Co. Ltd., Bruce St., Fort. Bombay	"	1962-63	26,02,001

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<i>Bombay City I—contd.</i>				
60	Oudh Sugar Mills Ltd., Industry House, Church Gate Reclamation Bombay	Co.	1963-64	23,41,428
61	Parke Davis & Co., Ltd., Detroit U.S.A. c/o Touch, Ross, Bailey & Smart C.A., 51 M.G. Road, Fort Bombay	"	1964-65	17,49,800
62	Parke Davis (India) P. Ltd., Saki Naka, Kurla Andheri, Road, Bombay-70	"	1964-65	1,76,25,561
63	Portals Limited c/o A.F. Ferguson & Co., Appollo St., Bombay	"	1963-64	1,08,10,810
64	Premier Construction Co., Ltd., Construction House, B.E. Bombay	"	1962-63 1963-64	23,29,663 23,26,594
65	Podar Mills Limited, Podar Chambers Parsee Bazar Street, Bombay-1	"	1962-63	25,28,029
66	Rasam Malani C., Ltd., Indian Mercantile Chambers, Nicol Road, Fort, Bombay-1	"	1962-63 1964-65	16,15,258 26,15,368
67	Raghuvanshi Mills Ltd., 11/12, Haines Road, Mahalaxmi, Bombay	"	1962-63 1963-64 1964-65	19,23,340 19,37,326 24,41,930
68	Swadeshi Match Co., Indian Mercantile Chambers, Nicol Road, Fort, Bombay-1	"	1962-63	37,36,937
69	Sassoon J. David & Co., Ltd., Ewart House, Bruce St., Bombay	"	1962-63	19,72,668
70	Surat Cotton Spg. & Wvg. Mills P. Ltd. Mafatlal House, Bombay	"	1964-65	10,41,710
71	Standard Mills Co., Ltd., Mafatlal House, Bombay	"	1963-64 1964-65	73,47,482 68,94,774
72	Sassoon Spg. & Wvg. Co., Ltd., Mafatlal House, Bombay	"	1963-64 1964-65	34,58,076 41,11,581
73	Surat Electricity Co., Ltd., 5, Graham Road, Ballard Estate, Bombay	"	1964-65	15,30,761
74	Simplex Mills Co. Ltd., Jacob Circle, Bombay-11	"	1962-63	19,09,456
75	Swan Mills Ltd., Chartered Bank Building, M.G. Road, Bombay	"	1963-64 1964-65	35,08,112 25,97,148
76	Tata Power Co. Ltd., Bombay House Bruce Street, Bombay	"	1963-64	1,04,63,594
77	Tata Hydro Electric Power Supply Co. Ltd., Bombay House, Bruce Street, Bombay	"	1963-64	46,19,427
78	Tata Mills Ltd., Bombay House, Bruce Street, Bombay	"	1962-63	27,47,306
79	Tata Oil Mills Co. Ltd., Bombay House, Bruce Street, Bombay	"	1963-64	46,49,244
80	Tata Fision P. Ltd., Bombay House, Bruce Street, Bombay	"	1963-64	15,30,691
81	Tata Hydro Elect. Agencies Ltd., Bombay House, Bruce Street, Bombay	"	1964-65	13,36,780
82	Tata Industries P. Ltd., Bombay House, Bruce Street, Bombay	"	1964-65	15,08,155
83	Union Carbide Corp., 28 Padlock Street, Post Box No. 2170, Calcutta-1.	"	1963-64	30,24,000
84	Vissonji Sons & Co., P. Ltd., 9 Wallace Street, Bombay	"	1964-65	10,45,359
85	William Jacks & Co., Ltd., Hamilton House, Ballard Estate, Bombay	"	1958-59 1959-60	47,88,758 41,53,864

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Bombay city I—concl'd.

86	Walchand & Co., Construction House, Ballard Estate, Bombay	Co.	1962-63 1963-64 1964-65	23,24,665 23,52,346 22,90,408
87	Western India Spinning & Wvg. Co. Ltd., Kalachowki Road, Bombay	"	1963-64	10,76,173
88	Wallace Brothers Co. Ltd., Wallace Street, Fort, Bombay-I.	"	1961-62 1962-63 1963-64	12,97,924 12,32,433 11,28,409

Bombay city II.

89	Bombay Potteries & Tiles Ltd., United India Building, Sir P.M. Road, Bombay	"	1964-65	19,74,258
90	British Durg House, India Pvt. Ltd., 8 Graham Road, Ballard Estate, Bombay	"	1963-64	20,09,772
91	Bradma of India Pvt. Ltd., Laxmi Building, Sir P. M. Road, Bombay	"	1964-65	10,09,844
92	Ciba of India Ltd., 14-J Tata Road, Bombay	"	1959-60	22,17,016
93	Colgate Palmolive India Pvt. Ltd., Steelcrete House, Dinshaw Watch Road, Bombay	"	1964-65	1,42,71,964
94	Crompton Parkinson Ltd., C/o Sharp & Tannon, C.A.S., Applo Street, Fort, Bombay	"	1964-65	34,16,646
95	Firestone Tyre & Rubber Co. India Ltd., Hay Bunder Road, Sewree, Bombay-33	"	1963-64	2,76,77,382
96	Geoffery Manners Co. Ltd., Magnet House, Dougal Road, Ballard Estate, Bombay	"	1964-65	61,91,431
97	Hardcastle Waud Mfg. Co. Pvt. Ltd., Harris Building, Dr. Dadabhai Naoroji Road, Bombay	"	1964-65	11,85,373
98	Hochtief Cammon, Queen's Mansion, Bastion Road, Bombay	R. F.	1960-61	58,40,813
99	India Vegetable Products Co. Ltd., Forbes Building, Home Street, Bombay-I.	Company	1964-65	14,40,273
100	International Computers & Tabulators (I) Pvt. Ltd., Magnet House, Dougal Road, Bombay	"	1962-63 1963-64 1964-65	31,07,023 56,25,202 41,03,802
101	India Tube Mills Metal Industries Pvt. Ltd., 126 Narayan Dhru Street, Bombay-3.	"	1964-65	12,61,479
102	Killick Industries Ltd., Killick House, Home Street, Bombay	"	1958-59 1959-60 1960-61	31,57,187 32,07,253 23,83,933
103	Polychen Ltd., 45-47, Applo St., Bombay	"	1959-60 1960-61 1962-63	15,31,929 42,64,721 37,70,395
104	Polson Ltd., 65-B, Dockyard Rd., Bombay	"	1962-63 1963-64 1964-65	13,00,951 15,40,016 20,57,919
105	Ruston & Hornsby (I) Ltd., Forbes Street, Bombay-I.	"	1964-65	10,97,154
	Shree Krishna Oil Mills, 379/81, N. N. Street, Bombay.	R.F.	1962-63	13,26,262

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<i>Bombay city II—contd.</i>				
107	Star Chemicals Pvt. Limited, Noble Chambers, Parsee Bazar Street, Fort, Bombay	Company	1962-63 1963-64	11,24,327 15,39,785
108	T. Maneklal Mfg. Co. Ltd., Vaswani Mansion, Dinshaw Vacha Road, Bombay	"	1963-64	21,82,266
109	Unichem Laboratories Pvt. Ltd., 22 Bhulabhai Desai Road, Bombay-26.	"	1964-65	14,58,659
110	Voltas Ltd., 19 Graham Road, Ballard Estate, Bombay-I.	"	1962-63	1,48,63,318
<i>Bombay city III.</i>				
111	American Express Co., Ltd., 364, Dr. D. N. Road, Bombay	"	1962-63 1963-64 1964-65	14,21,419 14,14,759 21,76,398
112	Bachharaja & Co., 51 Mahatma Gandhi Road, Bombay	"	1963-64 1964-65	17,46,538 18,89,889
113	Bombay Ring Traveller Co. Ltd., Neville House, Graham Road, Ballard Estate, Bombay	"	1964-65	11,92,572
114	Bombay Samachar Pvt. Ltd., Red House, Brelvi Sayed Abdulla Road, Bombay	"	1963-64	12,52,991
115	British India General Insurance Company Ltd., Mehta House, Appolo Street, Bombay	"	1964-65	11,89,481
116	Cadbury Fry (Export) Ltd., Bhulabhai Desai Road, Bombay-26.	"	1964-65	18,06,327
117	Comotoir National Descompte, De Parse French Bank Building Bombay	"	1962-63 1963-64	12,68,165 13,69,969
118	D. Macropolo & Co., Ltd., Kerenaim Bldg., D. N. Road, Bombay	"	1963-64	21,11,735
119	Geverat Radio & Appliances, 16 New Charni Road, Bombay	"	1962-63	11,70,193
120	Golden Tobacco Co. Pvt. Ltd., G. B. Road, Vile Parle, Bombay	"	1963-64	1,06,38,064
121	India Guarantee & Gen. Ins. Ltd., Greshom Assurance House, Dr. D. N. Road, Bombay	"	1964-65	3,73,380
122	India Re-insurance Corpn. Ltd., Industrial Assurance, Bombay-I.	"	1964-65	27,69,677
123	L.I.C. Of India "Yogarshema, Bombay-I.	"	1963-64	12,92,57,829
124	Larsen & Toubro Ltd., I.C. House, Dougal Road, Ballard Estate, Bombay	"	1962-63	31,21,151
125	Nederlandsche Overzee, Baggermats Chhap-piji, M. V. & Co., c/o A. F. Forgebi, Applo St., Bombay	"	1964-65	37,26,969
126	Parle Products Mfg. Co. Ltd., Thakersey House, Graham Road, Ballard Estate, Bombay	"	1963-64	21,11,735
<i>Delhi</i>				
127	M/s. Behatal Ass. Corpn. Ltd., C/o Ferguson & Co., C.A. Sciendia House, New Delhi	"	1964-65	22,80,208
128	M/s. Coca Cola Export Corpn. 18-A Nizamuddin West, New Delhi	"	1964-65	24,10,044
129	State Trading Corp. of India Ltd., Express Building, New Delhi	"	1962-63	3,63,66,123
<i>DELHI (CENTRAL)</i>				
130	M/s. Jindal Steel Works, Malerkotla	"	1960-61	15,47,886
131	M/s. R. B. Jodhamal Bishan Lal Kuthiala, Pathankot	"	Do.	11,72,590

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<i>Rajasthan</i>				
132	M/s. Associated Stone Industries (Kotah) Ltd., Ramgajamandi	Company	1962-63	18,17,240
133	M/s. Bikaner Gypsum Ltd., Bikaner	"	1964-65	13,94,517
<i>Gujarat I.</i>				
134	Aryodaya Spg. & Wvg. Co. Ltd., outside Asarwa Road, Ahmedabad	"	1962-63	14,98,304
135	Digvijay Woollen Mills Ltd., Aerodrome Road Jamnagar.	"	Do.	37,20,866
			1963-64	42,79,421
			1964-65	44,20,524
136	Digvijay Singh Salt Works Ltd., Bedi Road, Jamnagar	"	1963-64	12,34,382
137	Suhrid Geigy Pvt. Ltd., Calico Mill Premises, Outside Jamalpur Gate, Ahmedabad.	"	1964-65	1,11,25,285
138	The Sarangpur Cotton Mills Ltd., Amraiwadi Road, Ahmedabad	"	1964-65	40,90,663
<i>Gujarat II.</i>				
139	Alembic Chemical Works Ltd., Baroda	Company	1959-60	23,70,742
			1960-61	31,57,276
			1963-64	37,13,170
			1964-65	45,09,843
140	Anil Starch Products Ltd., Ahmedabad	"	1963-64	28,49,430
			1964-65	26,49,365
141	Arvind Mills Ltd., Ahmedabad	"	1961-62	86,93,477
			1962-63	63,61,760
			1963-64	55,61,832
			1964-65	46,58,232
142	Ashok Mills Ltd., Ahmedabad	"	1962-63	25,12,854
			1964-65	12,68,870
143	Jyoti Ltd., Industrial Area, Baroda	"	1964-65	12,97,208
144	New India Industries Ltd. Baroda	"	1964-65	14,03,172
145	Nutan Mills Ltd., Ahmedabad	"	1961-62	12,67,452
			1962-63	23,03,361
			1963-64	13,17,828
			1964-65	10,21,126
146	Raipur Mfg. Co. Ltd. Ahmedabad	"	1962-63	32,97,943
			1963-64	26,02,094
			1964-65	18,62,278
147	Saraspur Mills Ltd., Ahmedabad	"	1962-63	30,04,109
			1963-64	12,62,171
			1964-65	13,04,185
<i>Kerala</i>				
148	M/s. Aluminium Industries Ltd., Kundara	Company	1964-65	58,22,575
149	M/s. Indo Marine Agencies, Cochin	Regd Firm	1963-64	14,18,240
150	M/s. Travancore Chemicals, Mfg. Co. Ltd., Udyogamandal	Company	1964-65	14,36,725
151	M/s. Travancore Cement Ltd., Natakam	"	Do.	10,90,117
152	M/s. Travancore Cochin Chemicals Ltd., Udyogamandal	"	Do.	15,67,120
153	M/s. Travancore Titanium Products, Trivandrum	"	Do.	12,16,011
154	M/s. United Electricals Ltd., Quilon	"	Do.	12,89,700

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<i>Madhya Pradesh</i>				
155	M/s. Gwalior Rayon Silk Mfg. (Wvg.) Company	Company	1960-61	2,89,68,198
156	M/s. India Thermit Corporation Co. Ltd. Gwalior	"	1964-65	17,16,217
<i>Madras I</i>				
157	Addison Paints & Chemicals Ltd., Sembiam	"	1964-65	25,49,448
158	A & F Harvey Ltd., West Veli Street, Madurai	"	Do.	19,77,975
159	M/s. Binny & Co. Ltd., (London) By M/s. Binny & Co. (Madras) Ltd., Armenian Street, Madras.	"	Do.	14,54,794
160	A Roake Roberts & Co. (India) (P) Ltd., St. Thomas Mount, Madras	"	Do.	10,60,928
161	Crompton Engineering Co. (Madras) Ltd., 7, Second Line Beach, Madras	"	1962-63	21,47,724
162	M/s. F. Parkins Ltd. United Kingdom, C/o M/s. Fraser & Ross, Chartered Accountants, Madras	"	1960-61	4,49,691 Indian 1,71,31,743 Foreign
			1961-62	7,37,290 Indian 2,00,67,317 Foreign
			1962-63	9,33,559 Indian 1,57,49,041 Foreign
			1963-64	10,14,396 Indian 94,57,583 Foreign
			1964-65	11,15,725 Indian 1,39,46,759 Foreign
163	Ferner Cookil Ltd., Madurai	"	1964-65	23,89,274
164	Gordon Woodroffe Leather Manufacturing Co. Ltd. 1/21, North Beach Rd., Madras	"	Do.	11,84,752
165	India Pistons Pvt. Ltd., Sembiam	"	Do.	25,22,747
166	Massey Ferguson (India) Ltd., C/o M/s. Fraser & Ross, 12, Mclean St., Madras.	"	1961-62	16,39,952
167	The Mettur Industries Ltd., 8, Second Line Beach, Madras	"	1963-64	24,21,446
			1964-65	22,52,078
168	The Mettur Chemical & Industrial Corporation Ltd., Mettur Dam	"	1960-61	14,70,753
			1961-62	17,24,890
169	Madura Mills Ltd., New Jail Road, Madurai	"	1963-64	1,17,60,856
			1964-65	1,12,13,193
170	Pandyan Insurance Co. Ltd., West Veli St., Madurai	"	1962-63	10,52,872
			1963-64	15,14,539
			1964-65	11,68,273
171	Rayala Corporation Pvt. Ltd., 25-A, Mount Road, Madras.	"	1964-65	12,23,934

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172	Rajapalayam Mills Ltd., Rajapalayam	Company	1964-65	15,23,108
173	Rukmani Mills Ltd., Madurai	"	Do.	14,62,694
174	South India Corporation (Agencies) (P) Ltd., (Agents for M/s. United Oriental Steamship Co., Karachi), Armenian Street, Madras	A.O.P.		93,964 Indian 10,00,000 Foreign
175	Simpson & Co. Lt., 202, Mount Road, Madras	Company	1964-65	1,14,09,305
176	S.R.V.S. Ltd., Mount Road, Madras	"	Do.	11,43,758
177	Sundaram Industries (P) Ltd., West Veli Street, Madurai	"	Do.	28,21,765
178	Seethalakshmi Mills Ltd., Madurai	"	1963-64	11,39,768
179	Tubes & Malleables Co. Ltd., 99, Armenian Street, Madras	"	1964-65	19,00,992
180	Tuticorin Spinning Mills Ltd., Tuticorin	"	Do.	14,65,283
181	T. V. Sundaram Iyengar & Sons (P) Ltd. West Veli Street, Madurai	"	Do.	45,14,588
<i>Madras II</i>				
182	Ashok Leyland Limited, Ennore, Madras.	"	1963-64	43,44,441
183	Messrs. East India Tanning Corporation, 9, Davidson Street, Madras-I.	Regd. Firm	1963-64	26,23,081
184	India Motor Parts and Accessories Limited, Madras.	Company	1964-65	12,75,540
185	Madras Auto Service (P) Ltd., 37, Mount Road, Madras	"	Do.	24,88,460
186	Madras Motor and General Insurance Com- pany Ltd., 52, Peters Road, Madras.	"	1963-64 1964-65	22,15,882 26,28,344
187	Palaui Andavar Mills, Udumalpet.	"	1964-65	10,38,316
188	Spicer & Company, Mount Road, Madras.	"	Do.	25,44,119
189	Sundaram Motors (P) Ltd., 7, Mount Road, Madras.	"	1964-65	15,73,856
190	Sundaram Finance Ltd., 52, Peters Road, Madras.	"	1964-65	40,62,631
191	M/s. Soundaraja Mills Private Ltd., Dindigul.	"	1964-65	12,25,082
<i>Mysore</i>				
192	Amco Batteries Ltd., Bangalore.	"	1964-65	11,02,179
193	Bangalore Woollen & Cotton Mills, Co. Ltd., Bangalore.	"	1963-64 1964-65	66,15,057 1,36,06,993
194	Consolidated Coffee Estates (1943) Ltd., Polli- batta, Coorg.	"	1964-65	10,86,420
195	Indian Telephone Industries Ltd., Bangalore	"	Do.	1,47,15,228
196	Kirloskar Electric Co., Bangalore.	"	Do.	63,78,218
197	Kirloskar Associates, Harihar.	R.F.	Do.	10,90,594
198	Motor Industries Co., Ltd., Bangalore.	Co.	Do.	1,79,07,778
199	Mysore Electrical Industries Ltd., Bangalore.	"	Do.	35,64,552
200	Manalore Ganesh Beedi Works, Mysore.	R.F.	Do.	35,27,871
201	The Mysore Kirloskar Ltd., Harihar.	Co.	Do.	43,25,852
202	Robert Bosch GmbH, Bangalore.	"	Do.	35,04,644
203	United Breweries Ltd., Bangalore	"	Do.	37,78,728
<i>Poona</i>				
204	M/s. Asbestos Cement Ltd., as Agents to Turner & Nowell Ltd., Manchester.	Co.	1964-65	15,41,925
205	M/s. Kirloskar Bros. Ltd., Kirloskarwadi, Sangli	"	1960-61	24,15,930
206	The Ugar Sugar Works, Ltd., Wakharbag, Sangli.	"	1962-63	21,69,855
<i>Punjab</i>				
207	M/s Panipat Woollen & General Mills Ltd.,	Co.	1963-64	18,11,895
208	M/s R. B. Jodhama-I Bishan Lal, Kuthiala, Pathankot.	R.F.	1960-61	11,72,599

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Uttar Pradesh-I

209	B. Dharam Singh & Co., Pvt. Ltd., Station Road, Lucknow.	Co.	1962-63 1963-64 1964-65 1964-65	30,00,000 35,00,000 40,00,000 2,20,76,965
210	British India Corp. Ltd., Kanpur.	"	1964-65	2,20,76,965
211	Geep Flash Light Industries, 28, South Road, Allahabad.	"	Do.	14,89,377
212	Elgin Mills Co. Ltd., Kanpur.	"	Do.	42,16,717
213	Hind Lamps Ltd., Shikohabad.	"	Do.	21,55,519
214	Laxmi Sugar & Oil Mills Ltd., Hardoi.	"	Do.	16,61,972

Uttar Pradesh II

215	Bijli Cotton Mills, Hathras.	"	1964-65	10,00,000
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West Bengal I

216	A. G. Leader Through Agent M. L. Khaitan C/o Bata Shoe Co. Ltd. 30, Theatre Road, Cal.-16.	"	1964-65	27,00,000
217	Allaince Assurance Co. Ltd., 25, Brabourne Road, Calcutta.	"	Do.	10,29,553
218	American Export Lines Inc. c/o Lionel Edwards Pr. Ltd., 21, Old Court House, Calcutta.	"	Do.	15,18,478
219	Anglo India Jute Mfg. Co. Ltd., 31, Netaji Subash Road, Calcutta.	"	1959-60	26,44,262
220	Atlas Assurance Co. Ltd., 6, Lyons Range, Calcutta.	"	1964-65	14,39,524
221	Avery Co. of India Pvt. Ltd., 28/2 Waterloo St. Calcutta.	"	1963-64 1964-65	36,32,390 51,00,404
222	Bally Jute Co. Ltd., 8, India Exchange Place, Calcutta.	"	1962-63 1963-64	14,70,824 33,32,686
223	Bengal Electrical Lamp Works Ltd. 7, Old Court House St., Calcutta.	"	1963-64	20,63,547
224	Bells Asbestos & Eng. (P) Ltd., 24, Chittaranjan Avenue, Calcutta.	"	1963-64	10,79,613
225	Birla Jute Mfg. Co. Ltd., 8, India Exchange Place, Calcutta.	"	1960-61	34,95,840
226	Braithwaite & Co. (I) Ltd., 5, Hide Road, Calcutta.	"	1964-65	14,87,398
227	Braithwaite Burn & Jessop Construction Co., Ltd. P-13, Mission Row Extn, Calcutta.	"	1962-63 1963-64 1964-65	29,99,285 30,93,114 20,01,284
228	Bridge & Roof Co. (I) Ltd., 21, Netaji Subash Road, Calcutta.	"	1963-64	16,89,257
229	Burn & Co. Ltd., 12 Mission Row, Calcutta.	"	Do.	1,69,71,800
230	Calcutta Electric Supply Corp., Ltd., Victoria House, Calcutta.	"	Do.	3,66,63,360
231	Calcutta Tramways Co. Ltd., P-4, Mission Row, Calcutta.	"	Do. 1964-65	20,60,091 25,27,545
232	Commercial Union Assurance Co. Ltd., 32, Dalhousie Square, Calcutta.	"	1964-65	20,35,318
233	Conventry Spring & Eng. Co. Pvt. Ltd., 23, Ganesh Ch. Avenue, Calcutta.	"	1964-65	15,21,565
234	Concord of India Insurance Co. Ltd., 8 Clive Row Extension, Calcutta.	"	1964-65	11,90,245
235	Dunlop Rubber Co. Ltd., (U.E) c/o Ford Rhodes Parks & Co. 15, Chittaranjan Avenue, Calcutta.	"	Do.	37,33,938
236	Francis Klien & Co. Ltd., 1, India Exchange Place, Calcutta.	"	1963-64 1964-65	16,00,4 15,26,45

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<i>West Bengal I—contd.</i>				
237	French Motor Car Co. Ltd., 234/3, Lower Circular Rd. Cal.	Co.	1963-64	12,90,879
238	G. E. C. Ltd., (London) 6, Chitranjan Avenue, Calcutta.	"	1962-63	49,13,735
239	Ganges Rope Co. Ltd., 2, Fairlie Place, Calcutta	"	1963-64	12,95,496
		"	1964-65	14,28,154
240	Good Year Tyre & Rubber Co. Ltd., U.S.A. 66, Chowringhee Road, Calcutta.	"	1963-64	13,81,475
241	Hindustan Development Corpn., Ltd., 4, Chitranjan Avenue, Cal.	"	1961-62	15,94,522
242	Horlicks Ltd., C/o Lovelock & Leves, 4 Lyons Range, Cal.	"	1963-64	11,92,551
243	Imperial Tobacco Co. of India Ltd., 37, Chowringhee Road, Cal.	"	1962-63	3,66,25,042
244	Indra Singh & Sons (P) Ltd, 7, Wellesly Place, Calcutta.	"	1963-64	21,07,324
		"	1964-65	14,93,704
245	India Fols Ltd., 11 Sooterkin Street, Calcutta	"	1952-63	56,93,725
246	Indian Tube Co. Ltd., 41, Chowringhee Road, Calcutta.	"	1953-64	2,12,40,847
247	Inchcape & Co. Ltd., C/o Strand Properties, (P) Ltd., 2 Fairlie Place, Calcutta.	"	1964-65	2,70,14,814
		"	1963-64	11,34,596
248	Indian Standard Wagon Co. 12 Mission Row, Calcutta.	"	1962-63	74,66,752
		"	1963-64	1,83,02,480
249	Indian Cables Co. Ltd., 9 Hare St. Cal.	"	1963-64	1,72,51,218
250	Indian Iron & Steel Co. Ltd., 12 Mission Row, Calcutta.	"	1961-62	4,18,59,438
251	M's Jessop & Co. Ltd., 63, Netaji Subhash Road Calcutta.	"	1962-63	94,31,618
		"	1963-64	1,46,74,837
		"	1964-65	1,55,55,538
252	Kamarhatty Co. Ltd., 4, Clive Row, Calcutta	"	1960-61	29,06,366
253	Kelvin Jute Mills Co. Ltd. 3 Netaji Subhash Road, Calcutta	"	1955-56	12,09,649
254	Kilburn & Co. Ltd., 2 Fairlie Place, Calcutta.	"	1962-63	11,04,638
255	Lagan Jute Machinery Co. (P) Ltd., 24-B Park St., Calcutta.	"	1964-65	81,86,216
256	Machine Tools (I) Pvt. Ltd., Co. Wilmit House Russel St. Calcutta.-16.	"	1964-65	10,72,404
257	Martin Burn Ltd., 12, Mission Row, Calcutta	"	1962-63	86,88,099
258	Patna Electric Supply Co. Ltd., 14 Old Court House St., Cal.	"	1964-65	11,51,442
259	Port Engineering Works Ltd., 8 Clive Row, Calcutta.	"	1962-63	11,25,333
260	Royal Exchange Assurance Co. Ltd., 6 Lyons Range, Calcutta.	"	1964-65	11,96,754
261	Scottish Union & National Ins. Co. Ltd., 6 Lyons Range, Cal.	"	1963-64	11,64,111
262	Simon Carves Ltd., Transport Dept. Road, Calcutta-27.	"	1960-61	20,12,750
263	Soorah Jute Mills Co. Ltd., 8, India Exchange Place, Calcutta.	"	1963-64	16,41,553
264	Textile Machinery Corp. Ltd., 8 India Exchange Place, Cal.	"	1963-64	1,27,18,390
		"	1964-65	1,74,36,606
265	Tobacco Manufactuers (I) Ltd., 37, Chowringhee Road, Calcutta.	"	1964-65	99,11,315
266	Tractor India Limited, 1, Taratolla Road, Calcutta.	"	1963-64	21,83,825

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<i>West Bengal II—concl'd.</i>				
267	Walford Transport Ltd., 71, Park Street, Calcutta.	Co.	1964-65	10,17,124
268	Westinghouse Saxby Co. & Farmer Private Limited, (Formerly M/s Saxby & Farmer Pvt. Limited) 17, Convent Road, Calcutta-14	"	1964-65	15,68,368
<i>West Bengal II</i>				
269	Andrew Yule & Co. Ltd., 9 Clive Row, Calcutta.	"	1963-64	44,81,314
270	Burrakur Coal Co. Ltd., 4 Clive Row, Calcutta.	"	1964-65	14,25,735
271	Bengal Flour Mills, 31 N. S. Road, Calcutta.	"	1963-64	12,30,422
272	Birla Gwalior (P) Ltd., 15 India Exchange Place, Calcutta.	"	1964-65	26,19,043
273	Brook Bond Co. Ltd., 9 Shakespeare Sarani, Calcutta.	"	1964-65	50,18,750
274	Central India Industries, 15 India Exchange Place, Calcutta.	"	1964-65	15,63,659
275	East Gambhooih Colliery Co. Ltd., 135 Canning Street, Calcutta.	"	1964-65	12,28,593
276	Eastern Industries Investment Ltd., Chartered Bank Bldg., Cal.	"	1963-64 1964-65	11,27,830 13,77,144
277	India Linoleums Ltd., 14 Radha Bazar Street, Calcutta.	"	1964-65	18,68,343
278	J. Thomas & Co., (P) Ltd., 11 R.N. Mukherjee Road, Calcutta.	"	1964-65	10,39,978
279	Johnston Pumps (India) Ltd., 2 Fairlie Place, Calcutta.	"	1964-65	17,12,048
280	Karanpura Colly Ltd., Chartered Bank Building, Calcutta.	"	1963-64 1964-65	11,94,051 16,29,94
281	Kerr, McCall & Co. Ltd., 21 Strand Road, Calcutta.	"	1964-65	22,36,696
282	Love Lock & Lewes, 4 Lyons Range, Calcutta.	Firm	1964-65	10,17,493
283	Metal Distributors Ltd., 38, Strand Road, Calcutta.	Co.	1964-65	19,27,985
284	Panama Private Ltd., 18 Netaji Subash Road, Calcutta.	"	1962-63	17,99,910
285	Punjab Products & Trading Co. Ltd., 15 India Exchange Place, Calcutta.	"	1964-65	21,67,563
286	R. Shantilal & Co., 53/A Old China Bazar Street, Calcutta.	"	1960-61	15,00,000
287	Raniganj Coal Assn. Ltd., 8 Lyons Range, Calcutta.	"	1962-63 1963-64	12,34,977 14,39,514
288	Reliance Firebrick & Pottery Co., 4, Lyons Range, Calcutta.	"	1960-61	20,20,102
289	Steel Containers Ltd., 21, Netaji Subash Road, Calcutta.	"	1963-64	23,68,283
290	Tube Investment Ltd., B-4, Gillanders House, Calcutta.	"	1962-63 1963-64 1964-65	18,75,000 18,00,000 15,30,000
291	United Colly Ltd., 25 Brabourne Road, Calcutta.	"	1960-61	14,52,863
<i>West Bengal III</i>				
292	Basdeo Jitbahadur, 19 Gobagan Street, Calcutta.	R.F.	1960-61	10,55,166
293	Britania Biscuit Co. Ltd., 15 Taratolla Road, Calcutta.	Co.	1963-64	87,89,508
294	British Paints India Ltd., 32 Chowringhee Road, Calcutta.	"	1963-64 1964-65	28,85,334 40,76,464
295	Calcutta Chemical Co. Ltd., 35 Panditia Road, Calcutta.	"	1960-61 1964-65	10,02,222 15,80,828

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<i>West Bengal—contd.</i>				
296	D. Waldie (Lead Oxide) Ltd., Gillander House Calcutta	Co.	1964-65	24,90,212
297	Dayalji Bhanji, 12/13 Amratolla Street, Calcutta.	U.R.F.	1964-65	24,85,000
298	Dunbar Mills Ltd., 21 Strand Road, Calcutta.	Co.	1964-65	27,83,575
299	East India Pharmaceutical Works Ltd., 102, Shayma Pd. Mukherjee Road, Calcutta.	"	1964-65	16,39,824
300	Guest Keen Nettlefolds Ltd., 41 Chowringhee Road, Calcutta.	"	1963-64	53,24,360
301	Guest Keen Williams Ltd., Do.	"	1962-63	72,60,707
302	Hayward Waldie Refinery (P) Ltd., Konnagar Dist. Hooghly.	"	1964-65	17,02,072
303	Indian Oxygen Ltd., 48/1 Diamond Harbour Road, Calcutta.	"	1962-63	1,21,09,445
304	Kesoram Industries & Cotton Mills Ltd., 15 India Exchange Place, Calcutta.	"	1962-63	91,69,435
305	Metal Box Co. of India Ltd., 59/C Chowringhee Calcutta.	"	1962-63	1,17,94,117
306	New Swadeshi Mills of Ahmedabad Ltd., 15 India Exchange Place, Cal.	"	1962-63	19,47,387
307	Reckitt & Colman of India Ltd., 41 Chowring- hee Rd., Calcutta.	"	1963-64	24,59,328
308	Reckitt & Colman Holdings Ltd., c/o Prince Waterhouse, Peat & Co. B/4 Gillander House Calcutta.	"	1963-64 1964-65	24,00,006 11,14,844
309	Union Carbide India Ltd., 1 & 3 Brabourne Road, Calcutta.	"	1959-60 1960-61 1961-62 1964-65	90,95,416 1,40,86,918 1,54,90,717 2,82,94,094
310	Waldies Zinc Pigments Ltd., Gillander House, Calcutta.	"	1964-65	12,95,809
<i>Calcutta (Central)</i>				
311	Aminchand Pyarelal, 135, Canning St., Calcutta	R.F.	1960-61	76,42,917
312	Assam Co. Ltd., Nazira, Assam.	"	1964-65	10,96,627
313	Bangur Brothers Ltd., 14, Netaji Subhas Road, Calcutta.	"	1963-64	13,59,358
314	M/s Burmah Oil Co. (IT) Ltd., Digboi, Assam.	"	1956-57 1957-58 1962-63 1963-64	2,87,71,792 1,67,00,145 1,01,53,918 47,51,262
315	Burmah Oil Co. Ltd., C/o Price Water House, Peat & Co. Ltd., 8, Netaji Subhash Road, Calcutta.	"	1963-64 1964-65	1,93,71,630 3,07,72,919
316	Burmah Shell Oil Storage & Dist. Co. of India Ltd., Bellard Estate, Assam.	"	1963-64	6,17,85,856
317	B. P. (India) Ltd., C/o Lovelock & Lewis, 4, Lyons Range, Calcutta.	"	1964-65	10,18,505
318	Indo Burmah Petroleum Co. Ltd., 8, Netaji Subhas Road, Calcutta.	"	1964-65	56,37,149
319	National Rolling & Steel Ropes Ltd., Nicco, House, 1, Hare St., Calcutta.	"	1964-65	31,54,471
320	Shell Co. of India Ltd., C/o Burmah Shell, Bellard Estate, Bombay.	"	1963-64 1964-65	87,63,076 29,50,213
321	Shell Petroleum Co. Ltd., C/o Burmah Shell, Bellard Estate, Bombay.	"	1963-64 1964-65	1,81,72,918 6,81,72,918

[No. 97/F. No. 1/4/87-IT(B).]
R. N. MUTTOO, Jt. Secy.

